Arithmetic for Everyday Use

Books 1-4

Teacher's Key

by

G. F. Pew

and

W. H. Jennings

CURRICULUM

QA
135
P51
tch.key
bk.1-4

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Book 1

UNIVERSITY

BOOK 1

UNIT 1--FUNDAMENTAL OPERATIONS WITH WHOLE NUMBERS

Page 2

2. (1) 39698.49 (2) 38011.86 (3) 37725.19 (4) 40123.04 (5) 45588.81
(6) 36399.93 (7) 46413.85 (8) 43357.91 (9) 32887.60 (10) 35889.27

Page 3

1. 21668.84 2. 16213.51

Page 4

1. 7098 2. $2,830,318

Page 5

1. (1) 85359 (2) 729,535 (3) 134,004 (4) 201,979 (5) 507,814
(6) 51,065 (7) 47,449 (8) 172,743 (9) 655,066 (10) 718,735

2. (2) 22,529 (3) 931,664 (4) 1,616,050 (5) 1,264,229

3. (1) $2,830.16 (2) $3,336.56

Page 6

(1) $2,730.03 (2) $2,812.33 (3) $2,180.21 (4) $2,750.44

Page 7

1. $3,298.52 2. $3,113.62

Page 8

1. $7.02 $3.60 $8.78 $3.70 $5.47 $3.26 $18.58 $1.83
$2.38 $1.23

2. $6.48 $4.25 $15.14 $7.26 $3.74 $6.66 $4.08 $1.26
$3.45 $3.91

Page 9

1. 1385181864 7547346180 7101275808 4652031744

2. $347.43 $217.85

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Page 10

1. 18296103 41289688 88591308 47678481

2. (1) 2021670 (2) 3846750 (3) 58429200 (4) 5679480
(5) 3855360 (6) 5128410 (7) 1571040 (8) 5268400
(9) 14307900 (10) 7070250 (11) 5758020 (12) 65631600
(13) 19506000 (14) 792760 (15) 139137000 (16) 19470600

Page 11

1. 324225 2. 462825 3. 2053062 4. 1751607 5. 6368625
6. 2172825 7. 5277717 8. 7255737 9. 735583 10. 206545
11. 645996 12. 947582 13. 3278275 14. 4701697 15. 5291286
16. 6979973 17. 121200 18. 725400 19. 716000 20. 12957000

Page 12

1. 24450 2. 159600 3. 149200 4. 67100 5. 798000
6. 1223000 7. 335500 8. 746000 9. 88100 10. 484200
11. 63100 12. 317200 13. 844800 14. 1153200 15. 232200
16. 402600 17. 968517 18. 661247 19. 74100 20. 531000
21. 3959037 22. 4275271 23. 413100 24. 562800 25. 659000
26. 1111000 27. 1566000 28. 1159000 29. 1836000 30. 2202000
31. 4104000 32. 2424000 33. 25025 34. 99099 35. 101101
36. 125125

Page 13

1. 8163008 2. 9125712 3. 25394944 4. 28787527
5. 291216170 6. 680518848 7. 778665888 8. 455144790
9. 12151177472 10. 46899278145 11. 559134417375 12. 11390172040
13. 48380238146 14. 38939759475

Page 14

1. $2,323.25 2. $434.25

Page 15

1. 831612 2. 106587 3. 1496890 4. 1074651
5. 141982 6. 1058640 7. 140592 8. 651461
9. 655443 10. 459382 11. 837562 12. 863758
13. 796329 14. 639748 15. 4832214 16. 211211
17. 202112 18. 313023

Page 16

16. 246891 17. 493782 18. 163211 19. 376215 20. 752430
21. 111952 22. 432222 23. 127650 24. 191475 25. 232323
26. 121611 27. 222222 28. 740736 29. 435281 30. 846234
31. 763852 32. 678456 33. 123456

Page 17

1. 1776-8	2. 3705-8	3. 1644-44	4. 1422-66	5. 2527-125
6. 6153-88	7. 4517-371	8. 3224-4	9. 2162-1248	

Page 18

10. 688-126	11. 744-7513	12. 2078-102	13. 6203-118
14. 2441-3349	15. 1259-2388	16. 954-2620	17. 6638-3630
18. 3698-261	19. 187-15424	20. 172-20478	21. 95-78867

Page 19

1. $2,237.60

2. (a) $77.64 (b) $51.30 (c) $91.33 (d) $99.39 (e) $319.66
(f) $80.30

3. Drugs -- $95.85

4. $86.75

5. $42.49

6. $116,355.20

Page 20

1. 11	2. 14	3. 9	4. 0	5. 18	6. 8	7. 10	8. 10
9. 100	10. 50	11. 5	12. 15	13. 20	14. 50	15. 58	16. 2

Page 21

1. $1,125.15	2. $200.00	3. 220 gals., $92.40
4. $17.50	5. $862,262.50	6. 40¢

Page 22

7. $780.00	8. $57.00	9. $51.30
10. $1.50	11. 48¢	12. $125.00

Page 23

1. 2846329 2. 3166460

UNIT 2--FACTORS

Page 24

1. 3x2x2x2x2x2	2. 3x2x2x2x5	3. 7x2x2x7
4. 2x2x2x2x2x2x2x2	5. 2x2x2x2x3x3	6. 2x2x3x29

Page 25

1. 42	2. 28	3. 4	4. 6	5. 21	6. 35
7. 28	8. 21	9. 54	10. 12	11. 8	12. 17

Page 26

1. 42	2. 21	3. 32	4. 30	5. 107
6. 1	7. 92	8. 42	9. 143	

Page 27

1.

(1) 12	(2) 60	(3) 70	(4) 12	(5) 30	(6) 54
(7) 72	(8) 60	(9) 24	(10) 30	(11) 60	(12) 60
(13) 30	(14) 105	(15) 84	(16) 144	(17) 48	(18) 75
(19) 45	(20) 150	(21) 45	(22) 60	(23) 48	(24) 120

2.

(1) 504	(2) 690	(3) 2016	(4) 2016
(5) 2880	(6) 25,200	(7) 120	(8) 120
(9) 180	(10) 180	(11) 600	(12) 240
(13) 2520	(14) 630	(15) 945	(16) 240

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Page 29

1. 502979	487566	4939.67	5073.95
2. 3343267	15500000	113182589	17926109
3. 31107888	62462829	71919896	94721460
4. 109775	124933	61421	98734
5. $23.51	$24.44		

UNIT 3--FRACTIONS

Page 30

1.

(1) 49/10	(2) 103/12	(3) 48/5	(4) 129/10	(5) 127/8
(6) 143/12	(7) 73/16	(8) 131/16	(9) 119/8	(10) 79/4
(11) 45/16	(12) 83/6	(13) 43/5	(14) 106/9	(15) 79/5
(16) 150/7	(17) 35/11	(18) 161/9		

2.

(1) 16 3/8	(2) 14 5/6	(3) 6 7/12	(4) 26 1/10
(5) 25 4/5	(6) 16 5/16	(7) 6 7/8	(8) 9 11/12
(9) 8 6/7	(10) 37 2/3	(11) 9 7/16	(12) 34 3/10
(13) 7 5/8	(14) 10 7/20	(15) 3 1/12	(16) 11 4/9
(17) 12 23/25	(18) 3 5/8		

Page 31

1.

(1) 3/5	(2) 2/7	(3) 1/6	(4) 9/31	(5) 1/3	(6) 23/32
(7) 1/5	(8) 2/5				

2.

(1) 16/24	(2) 15/48	(3) 55/60	(4) 28/32	(5) 12/75
(6) 20/36	(7) 21/54	(8) 40/48		

Page 32

1. (1) 7/12 (2) 3/10 (3) 5/9 (4) 9/16 (5) 4/5
(6) 9/14 (7) 17/32 (8) 17/32

2. (1) 1/2 (2) 5/6 (3) 5/8 (4) 11/24 (5) 19/24
(6) 11/15 (7) 8/15 (8) 11/15 (9) 29/28

Page 33

1. 3 43/72 2. 2 11/32 3. 36 7/8 4. 110 39/64

Page 34

1. 2 31/60 2. 1 17/18 3. 2 29/50 4. 56 9/16
5. 94 2/3 6. 34 7/40 7. 82 44/63 8. 65 7/64
9. 50 23/30 10. 23 24/125 11. 21 1/16 12. 61 19/20

Page 35

1. 1/12 2. 13/32 3. 19/75 4. 13/72
5. 13 1/10 6. 8 5/12 7. 2 5/6 8. 1/2
9. 12 5/8 10. 8 5/6 11. 7 1/4 12. 1/5
13. 2 1/10 14. 13/24 15. 5 19/24 16. 17 5/18
17. 40 9/40 18. 16 1/30 19. 1 1/6 20. 5/18

Page 36

1. 2/5 2. 5/8 3. 7/32 4. 9/40
5. 14/135 6. 9/100 7. 21/40 8. 1/2

1. 31 1/2 2. 42 3. 14 4/9 4. 73 1/3
5. 10 1/8 6. 4 1/4 7. 105 8. 57 3/4

Page 37

1. 12 2. 13 1/2 3. 8 1/3 4. 16 2/3
5. 5 1/2 6. 16 1/2 7. 18 8. 33 3/4

1. 1643 2. 7200 3. 5913 4. 6059
5. 3003 6. 70612 7. 46056 8. 20349

Page 38

1. 1 2/3 2. 2 2/5 3. 1/5 4. 5/64
5. 1 1/5 6. 1/18 7. 3/4 8. 2 1/2
9. 4 2/3 10. 21 1/3 11. 2/9 12. 63/71

Page 39

1. 3/10 2. 6 1/4 3. 1 3/8 4. 28
5. 7/24 6. 1/3 7. 2 1/8 8. 9
9. 1 10. 6 1/5 11. 1/3 12. 19 3/4
13. 3 19/30

Page 40

1. 5 5/9	2. 2/7	3. 28	4. 2 1/9
5. 40	6. 6 3/8	7. 1	8. 4 5/21
9. 1			

Page 41

1. 20 1/2 in.	2. $91.25	3. $1507.50	4. 9 3/5 oz.
5. $100.00	6. $189.00	7. $9.19	8. $1.05

Page 42

9. 13/60	10. 1/12	11. $60.00	$10.00, $4.00
13. 525 gals., 150 gals.		14. $16, $24, $36	

Page 43

1. (1) $5059\frac{1}{2}$	(2) 5034 3/4	(3) $4541\frac{1}{4}$	(4) $4774\frac{1}{2}$	
(5) $4668\frac{1}{4}$	(6) $5333\frac{1}{4}$	(7) $5244\frac{1}{2}$	(8) $3967\frac{1}{2}$	
(9) 4280	(10) 5436 3/4	(11) 3894	(12) 4551 3/4	
(13) $4416\frac{1}{4}$	(14) $4915\frac{1}{2}$	(15) 5026 3/4	(16) 3771	
2. (1) 484 3/4	(2) $839\frac{1}{4}$	(3) $412\frac{1}{2}$	(4) 236 3/4	(5) 442 3/4
(6) $586\frac{1}{4}$	(7) 403 3/4	(8) $151\frac{1}{2}$	(9) 667 3/4	(10) $256\frac{1}{4}$
(11) 536 3/4	(12) $208\frac{1}{2}$	(13) 792 3/4	(14) 298 3/4	(15) 599 3/4
(16) $299\frac{1}{2}$	(17) 847 3/4	(18) $98\frac{1}{2}$	(19) $172\frac{1}{4}$	(20) $251\frac{1}{4}$
(21) $162\frac{1}{4}$	(22) 158	(23) $225\frac{1}{4}$	(24) $151\frac{1}{4}$	

UNIT 4--DECIMAL FRACTIONS

Page 44

1. $\frac{1}{2}$	2 $\frac{1}{4}$	3. 9/40	4. $\frac{1}{4}$	5. 1/8	6. 27/40
7. 3/8	8. 7/8	9. 1/20	10. 1/40	11. 1/125	12. 3/80
13. 3 3/4	14. 5 1/40	15. 10 1/80	16. 16 1/200	17. 8 4/5	
18. 12 7/50	19. 25 1/4	20. 40 6/25	21. 175 7/40		
22. 1 1/50	23. 7 7/10	24. 17 17/50			

Page 45

1. .4	2. .375	3. .625	4. .55	5. .125
6. .025	7. .02	8. .04	9. 8.25	10. 9.375
11. 10.08	12. 12.125	13. 30.875	14. 15.5	15. 20.05
16. 16.15	17. 247.6	18. 15.625	19. 10.005	20. 9.22

Page 46

1. (1) .167	(2) .083	(3) .143	(4) .111	(5) 7.667
(6) 3.417	(7) 9.467	(8) 14.286		
2. (1) .33 1/3	(2) .83 1/3	(3) 3.41 2/3	(4) 2.77 7/9	
(5) 27.26 2/3	(6) 1.72 2/9	(7) .13 8/9	(8) .98 11/18	

Page 47

1. 2/3	2. 1/6	3. 1/7	4. 1/9	5. 5/6
6. 1/16	7. 11/200	8. 51/400	9. 2/9	10. 1/12
11. 2/7	12. 5/6	13. 7/12	14. 13/16	15. 5/12
16. 6/7				

Page 48

1.	(1) 1469.576	(2) 1601.215	(3) 1196.402	(4) 183.188
	(5) 433.993	(6) 447.166		
2.	(1) 413.366	(2) 453.015	(3) 176.045	(4) 174.729
	(5) 183.605	(6) 184.195		
3.	(1) 765.87	(2) 265.25	(3) 116.387	(4) 139.001
	(5) 577.247	(6) 28.835	(7) .947013	(8) 2.89539
	(9) 66.5999	(10) 214.3616	(11) .44891	(12) 190.1576
4.	(1) 466.164	(2) 96.101	(3) 365.366	(4) 4.149
	(5) 96.03	(6) .0089	(7) 128.819	(8) 197.731
	(9) 288.045	(10) 18.547	(11) 116.286	(12) 22.708

Page 49

1. 79.1808	2. 111.011	3. 15.29044	4. 1164.79872
5. 2272.58136	6. 15.572538	7. 96.660075	8. 1165.83138
9. 14479.1776	10. .076097100	11. 171.047030	12. 25209.5292
13. .082275	14. 1.81710136		

Page 50

1. 1761.776	2. 2642.664	3. 999.99	4. 540.6583

Page 51

1. 2847.826	2. 2259.942	3. 6.218	4. 23.012
5. 5.876	6. 139.153		

Page 52

1.	(1) 3/4	(2) 1 3/4	(3) 1/50	(4) 2
	(5) 3/20	(6) 2/3	(7) 1/50	(8) 1/12
2.	(1) .75	(2) 1.75	(3) .02	(4) 2
	(5) .15	(6) .667	(7) .02	(8) .0833

Page 53

1. $90.00	2. 4.25 cents	3. 16.524	4. $.036
5. cement, .2; 10 yds., 6 yds., 4 yds.			6. $360.00

Page 54

1.	(a) $3067.13	(b) $3159.28	(c) $2860.62	(d) $1923.10
	(e) $3437.53			
2.	(a) 26.1167	(b) 110.90519	(c) 9974.889	(d) 4.776991
	(e) .0291278			
3.	(a) 537.024	(b) 66.17260	(c) 27651.46088	(d) .016497488
	(e) .0000380237			

Page 54 (cont'd)

4. (a) 107.2 (b) 40.501 (c) 40.08 (d) 608. (e) .0804

5. .5 .333 .125 .083 .111 .667 .8 .375
.625 .25

6. 1/8 1/16 7/8 1/3 1/2 1/12 2 1/4
4 3/4 9 1/20 4 1/8

7. 36 8.1 33 45 9 756 84,22, 9.99
125.6

UNIT 5--PROPORTION

Page 55

1. 35¢ 2. $5\frac{1}{4}$¢ 3. 18¢ 4. 75¢ 5. $2\frac{1}{4}$ lb. 6. $31.25

Page 56

7. $1.25 8. $3.30 9. $12,500. 10. $2.80 11. $240.
12. $7,000 13. $40,000 14. $2,000

Page 57

15. 2.8 qts. 16. 15¢ 17. 2 days 18. 88 yds. 19. $1.80
20. $20.00 21. 240 mi. 22. 1 1/3 mi.

Page 58

1. (1) 63.71 (2) 68.41 (3) 69.92 (4) 58.67
(5) 55.15 (6) 48.83 (7) 66.71 (8) 82.84

2. Totals $812.04; 7647 articles

3. Total $502.85

UNIT 6--PERCENTAGE

Page 59

1. (1) 1/5 (2) 1 1/5 (3) 3/10 (4) 1 3/5 (5) 3/4
(6) $2\frac{1}{2}$ (7) 7/20 (8) 1/12 (9) 1/16 (10) 1 1/3
(11) 1/6 (12) 3/8 (13) 1 2/3 (14) 7/8

2. (1) 50% (2) 33 1/3% (3) 66 2/3% (4) 20% (5) 180%
(6) $37\frac{1}{2}$% (7) 36% (8) 62% (9) 390% (10) 41 2/3%
(11) $262\frac{1}{2}$% (12) 175% (13) 18 3/4% (14) 83 1/3%

Page 61

1. (1) .12 (2) .055 (3) 1.75 (4) 2. (5) .005
(6) .333 (7) .167 (8) .0025 (9) .00125
(10) 1. (11) .375 (12) .038

2. (1) 28% (2) $37\frac{1}{2}$% (3) 160% (4) 250% (5) 5%
(6) $\frac{1}{2}$% (7) 500% (8) 33 1/3% (9) $62\frac{1}{2}$% (10) 16 2/3%
(11) $6\frac{1}{4}$% (12) 300%

Page 61 (cont'd)

3. (1) .625, $62\frac{1}{2}$% (2) 33/200, $16\frac{1}{2}$% (3) 9/200, .045
(4) .0625, $6\frac{1}{4}$% (5) 51/400, 12 3/4% (6) .1875, 18 3/4%
(7) 3/16, .1875 (8) .667, 66 2/3% (9) 6/25, 24%
(10) 11/400, .0275 (11) .8, 80% (12) 5/12, 41 2/3%

Page 62

1.	125	2.	90	3.	120	4.	320	5.	6	6.	60
7.	35	8.	84	9.	5	10.	6	11.	2	12.	15
13.	600	14.	250	15.	140	16.	28	17.	300	18.	30
19.	7	20.	22								

Page 63

1.	1.60	2.	3.60	3.	3.12	4.	33	5.	2.89
6.	56.7	7.	9	8.	55	9.	36	10.	5.2
11.	3.825	12.	.7	13.	1.2	14.	42	15.	45
16.	54	17.	48	18.	168	19.	5.25	20.	25.5
21.	5	22.	2.5	23.	19.6	24.	384		

Page 64

1.	15	2.	20	3.	105	4.	11.2	5.	.92
6.	114.8	7.	12	8.	3.5	9.	2.125	10.	5.6
11.	66	12.	6	13.	152	14.	91	15.	3.96
16.	198	17.	.6	18.	.9	19.	10.5	20.	12.6

Page 65

1.	33 1/3%	2.	4%	3.	$12\frac{1}{2}$%	4.	$12\frac{1}{2}$%
5.	20%	6.	$12\frac{1}{2}$%	7.	150%	8.	25%
9.	300%	10.	50%	11.	480%	12.	33 1/3%

Page 66

13.	25%	14.	$12\frac{1}{2}$%	15.	5 15/22%	16.	58 1/3%
17.	8 1/3%	18.	75%	19.	33 1/3%	20.	$37\frac{1}{2}$%
21.	23 17/21%	22.	16 2/3%	23.	150%	24.	49 1/3%
25.	72%	26.	65%	27.	95%		

Page 67

1.	$90.00	2.	$20.00	3.	$625.00	4.	2,250
5.	72	6.	2,880	7.	8	8.	2,560
9.	216	10.	1,280	11.	2,000	12.	120

Page 68

13.	1 ft.	14.	2 yd.	15.	2 sq. mi.	16.	2 tons
17.	5 lb.	18.	$4\frac{1}{2}$ gal.	19.	1 23/27 cu. ft.	20.	3 1/3 cu. yd.
21.	144 mi.	22.	3 1/3 gross	23.	330 yd.	24.	128 oz.
25.	$2\frac{1}{2}$ hr.	26.	$4.80	27.	$2.00		

Page 69

1. $1.47 2. 72% 3. $250 4. $1,750
5. $50,000 6. $6\frac{1}{4}$% 7. $5,000 8. 40%

Page 70

9. 16 2/3% 10. $1,700 11. 20% 12. $112.50
13. 8% increase by 2¢ an hour 14. $200,000 15. 25%
16. 71 3/7%

Page 71

17. 80 10/13% 18. 42 6/7% 19. $1,500 20. 60,000
21. $60 22. 80¢ 23. 10 1/5% 24. $121.55

Page 72

1. (1) $1,271.84 (2) $1,023.59 (3) $1,822.87 (4) $3,996.55
(5) $1,580.78

2. Totals: (1) 25.00 (2) 6.69 (3) 416.2

3. (1) 400 2,600 500 8,000 9,000
(2) 200 300 600 21 200

4. (1) 20 33 1/3 16 2/3 50 20
(2) 33 1/3 25 50 $12\frac{1}{2}$ 100
(3) $12\frac{1}{2}$ $2\frac{1}{2}$ 200 300 120

5. (1) 25%, .25; 20%, .20; 16 2/3%, .16 2/3; $12\frac{1}{2}$%, .125;
8 1/3%, .083 1/3
(2) $37\frac{1}{2}$%, 3/8; $62\frac{1}{2}$%, 5/8; 40%, 2/5; $87\frac{1}{2}$%, 7/8; 33 1/3%, 1/3
(3) .12, 3/25; .15, 3/20; .5, $\frac{1}{2}$; .66 2/3, 2/3; 1.25, $1\frac{1}{4}$

UNIT 7--BUSINESS APPLICATIONS OF PERCENTAGE

Page 73

1. (1.) 1.21, 10.89 (2.) 1.42, 12.73 (3.) .98, 8.85
(4.) 1.17, 10.48 (5.) 1.34, 12.06 (6.) .88, 7.88
(7.) 1.06, 9.52 (8.) 1.28, 11.50 (9.) 1.32, 11.88
(10.) 1.19, 10.71

2. Invoice: (a) $43.66 (b) $44.55 (1.) $151.46

Page 74

(2.) $310.40 (3.) $770.28 (4.) $293.91 (5.) $289.08
(6.) Amount Paid: 1.$176.40 2.$471.67 3.$26.95 4.$1,227.83
5.$527.00 6.$298.75 7.$193.60

Page 75

1. (1) $225.00 (2) $237.50 (3) $193.50 (4) $92.00

2. Selling Price: (1) $90.00 (2) $107.80 (3) $431.25
(4) $216.00 (5) $175.75 (6) $34.92
(7) $207.20 (8) $270.00 (9) $88.00
(10) $330.00

Page 76

1. (1) 33 1/3% (2) 25% (3) $12\frac{1}{2}$% (4) 20%

2. (1) G 50% (2) G $12\frac{1}{2}$% (3) G 50% (4) G 100% (5) G 20%
(6) G 17 11/17% (7) G 25% (8) L 11 1/9% (9) L 33 1/3%
(10) G 14 2/7% (11) L $12\frac{1}{2}$% (12) G 150% (13) L 10%
(14) G 4% (15) G 33 1/3% (16) G 25%

Page 77

1. (1) C.P. $100, S.P. $120 (2) C.P. $50, S.P. $45
(3) C.P. $80, S.P. $104 (4) C.P. $2500, S.P. $3500

2. (1) C.P. $64.00, S.P. $80.00 (2) C.P. $50.00, S.P. $47.50
(3) C.P. $2.00, S.P. $2.64 (4) C.P. $36.00, S.P. $54.00
(5) C.P. $1,000.00, S.P. $980.00 (6) C.P. $15.00, S.P. $30.00
(7) C.P. $2.00, S.P. $5.00 (8) C.P. $150.00, S.P. $162.00
(9) C.P. $5.00, S.P. $4.50 (10) C.P. $4.00, S.P. $2.00
(11) C.P. $20.00, S.P. $23.60 (12) C.P. $30.00, S.P. $40.00
(13) C.P. $40.00, S.P. $38.80 (14) C.P. $110.00, S.P. $116.60

Page 78 & 79

1. 12¢ 2. 25% 3. $10 4. $1,000 5. 6 2/3%
6. 21¢ 7. $300 8. 27 3/11% 9. $7.00 10. $27.00
11. $400 12. $31\frac{1}{4}$% 13. $1,500 14. 20%, 20% 15. $900
16. $32 17. 11 7/23% 18. $3,526.30

Page 80

1. (1) .25, 25% (2) 17/100, 17% (3) $\frac{1}{2}$, .5 (4) .05, 5%
(5) .0625, $6\frac{1}{4}$% (6) 3/25, .12 (7) .0067, .6 2/3%
(8) 1/25, 4% (9) .005, $\frac{1}{2}$% (10) 3.5, 350% (11) .125, $12\frac{1}{2}$%
(12) 3/20, 15% (13) 3/4, .75 (14) 1/40, $2\frac{1}{2}$% (15) .03, 3%
(16) 3/200, .015 (17) .15, 15% (18) 11/200, $5\frac{1}{2}$%
(19) 27/400, .0675 (20) 1/200, $\frac{1}{2}$% (21) .20, 20% (22) 9/20, 45%
(23) 11/200, .055 (24) 7/100, 7% (25) .125, $12\frac{1}{2}$%
(26) 3/50, .06 (27) .375, $37\frac{1}{2}$% (28) 2/25, 8%
(29) 1.25, 125% (30) $1\frac{1}{4}$%, 125%

2. (1) $22.60 (2) $19.50 (3) $14.00 (4) $213.17 (5) $55.69
(6) $573.65 (7) $1.65 (8) $9.00 (9) $35.92 (10) $135.04
(11) $330.52 (12) $340.48 (13) $90.00 (14) $140.00
(15) $37.50 (16) $8.75

Page 81

1. $150.00 2. $100.08 3. $140.14

Page 82

1. $20.63 2. $8.40 3. $9.17 4. $27.50

Page 83

1. $4.50 2. $44.80 3. $2.47 4. $3.62 5. $3.55

Page 84

1. $55.20 2. $19.66 3. $875.00 4. $618.75
5. $7.50 6. $8.81 7. $20.13 8. $5.16
9. $168.10 10. $44.97 11. $4.73 12. $2.18

Page 85

1. $10.05 2. $110.25 3. $1,500
4. $34.38 5. (a) $15.00 (b) $180 6. $3.70

Page 86

1. (1) $57.99 (2) $69.92 (3) $64.85 (4) $65.51
(5) $65.13 (6) $72.57 (7) $68.59 (8) $61.96

2. Total gross amount, $680.52; Total discount, $37.04
Total net amount, $643.48

3. Total cost price, $666.30; Total profit, $224.09;
Total selling price, $890.39

UNIT 8--ARITHMETIC OF BANKING

Page 87

1. $542.48 2. $789.88 3. $433.86 4. $887.24

Page 88

$17.93 $32.98 $17.98

Page 89

Self-proving

Page 90

Total Interest: (1) $3.46 (2) $8.73 (3) $17.61 (4) $9.17
(5) $36.62 (6) $1.60

Proceeds: (1) $492.60 (2) $247.95 (3) $398.03 (4) $271.79
(5) $171.50 (6) $738.75 (7) $965.00 (8) $896.25
(9) $98.50 (10) $594.00

Page 91

1. (1.) 35,301.45 (2.) 34,634.93 (3.) 24,204.32 (4.) 40,053.62
(5.) 19,462.59

2. (1.) 4,233.01 (2.) 968.57 (3.) 4,620.89 (4.) 232.88
(5.) 881.90

3. (1.) 24,194.38 (2.) 12,110.04 (3.) 6,740.70 (4.) 9,545.65
(5.) 9,382.60

4. (1.) 1,586,616 (2.) 2,164 (3.) 6,116 (4.) 6,666 (5.) 1,212

5. (1.) $1,123.57 (2.) $2,579.44 (3.) $3,336.66

6. (1.) Total $29.30 (2.) Total $9.18

UNIT 9--WEIGHTS AND MEASURES

Page 92

1. (1) 46 ft. (2) 840 rods (3) 185 sq. ft. (4) 400 sq. rd.
(5) 145 cu. ft. (6) 776 oz. (7) 43 pt. (8) 3,606 cu. in.

2. (1) 13,200 ft. (2) 21,780 (3) 666 (4) 206
(5) 16,300 (6) 68 (7) 1,032 (8) 35
(9) 25,944 (10) 26,680.5 (11) 1,280 (12) 1,760
(13) 16,625 (14) 14,400 (15) 1,386.37 (16) 1,155
(17) 15 (18) 45

Page 93

1. (1) 33 yd., 1 ft., 10 in. (2) 62 gal., 2 qt. (3) 1 cwt., 10 lb.
(4) 22 sq. yd., 2 sq. ft. (5) 1 pk., 1 gal., 1 pt.
(6) 2 bu.

2. (1) 8 tons, 5 cwt. (2) 2 bu., 2 pk., 1 gal., 3 qt., 1 pt.
(3) 2 reams, 18 quires, 8 sheets (4) 4 rd., 5 yd., 2 ft., 4 in.
(5) 72 rd., 8 yd. (6) 109 rd., 1 ft., 6 in.
(7) 1 cu. ft., 1,272 cu. in. (8) 50 lb.
(9) 66 lb., 8 oz. (10) 8 sq. rd. (11) 1 sq. yd.
(12) 16 sq. yd., 6 sq. ft. (13) 3 cu. yd., 13 cu. ft.
(14) 1 ton, 5 cwt. (15) 1 cwt., 40 lb. (16) 1 ream, 16 quires
(17) 7 bu., 2 pk., 1 qt., 1 pt. (18) 13 mi.

Page 94

1. (1) 4 yd., 1 ft., 5 in. (2) 15 rd., 5 yd. (3) 3 gal., 3 qt.
(4) 8 bu., 2 pk., (5) 5 cwt., 35 lb., 9 oz.
(6) 12 gro., 2 doz., 4 art. (7) 10 reams, 5 quires
(8) 39 cu. yd., 3 cu. ft.

Page 94 (cont'd)

2. (1) 4 yd., 1 ft., 4 in. (2) 2 yd., 2 ft., 4 in.
(3) 1 yd., 2 ft., 10 in. (4) 1 gal., 3 qt.
(5) 17 sq. yd., 7 sq. ft. (6) 2 acres, 140 sq. rd.
(7) 8 oz. 2 dwt., 22 gr. (8) 8 tons, 17 cwt.

(1) 1 yd., 1 ft., 11 in. (2) 21 gro., 3 doz., 4 pencils
(3) 1 gal., 1 pt. (4) 13 bu.

Page 95

1. (1) 5 yd., 1 ft., 6 in. (2) 23 sq. yd., 3 sq. ft.
(3) 29 bu. (4) 25 mi.
(5) 37 tons, 11 cwt., 50 lb. (6) 5 bu., 6 gal., 2 qt.
(7) 57 cu. yd. (8) 243 acres

2. (1) 1 yd., 2 ft., 11 in. (2) 1 mi., 260 rd.
(3) 1 sq. ft., 24.8 sq. in. (4) 2 bu., 2.3 pk.
(5) 3 tons, 15 cwt., 6 lb. (6) 2 cwt., 20 lb., 1 oz.
(7) 3 sq. yd., 1 sq. ft. 48 sq. in. (8) 1 cu. ft., 864 cu. in.

3. (1) 1 sq. yd., 48 sq. in. (2) 45 lb. (3) 81 bu.

Page 96

1. (1) 1/9, .11 1/9 (2) 3/40, .075 (3) 5/8, .625
(4) 1/6, .16 2/3 (5) 15/16, .93 3/4 (6) 9 2/3, 9.66 2/3

2. (1) 5/18 (2) .375 (3) .0625 (4) 1/6 (5) 3/64
(6) .083 1/3 (7) 1/20 (8) 317/4800 (9) .833

Page 97

1. (1) 12 (2) 93 1/3 (3) 192 (4) 50 (5) 180 (6) 576

2. (1) Total $407.59 (2) Total $74.92

Page 98

1. $226.27 2. $238.55 3. $11.64 4. $26.48
5. $186.84 6. $27.17 7. $545.87 8. $2,440.11

UNIT 10--PRACTICAL MEASUREMENTS

Page 99

1. Perimeter, $31\frac{1}{2}$ ft. Area, 55 1/8 sq. ft.
2. Perimeter, $49\frac{1}{2}$ yd. Area, 136 1/8 sq. yd.

Page 100

1. Perimeter, 26 yd. Area, 40 sq. yd.
2. Perimeter, 47 ft. Area, $137\frac{1}{2}$ sq. ft.
3. Perimeter, 24 ft. Area, 32 sq. ft.
4. Perimeter, 103 1/3 yd. Area, 466 2/3 sq. yd.
5. Perimeter, 120 rods Area, 5 acres
6. Perimeter, 145 5/11 rods Area, 6 24/121 acres

Page 101

1. 10 rods 2. 15 ft. 3. each side, 27 ft.

Page 102

1. $96.00 2. $79.20 3. 192 tiles 4. 1 qt.
5. 4 21/40 qt. 6. 1,320 board feet

Page 103

$10\frac{1}{2}$ sq. ft. 63 sq. ft. 96 sq. in.

Page 104

1. 36 sq. ft. 2. 182 sq. in. 3. 59 4/9 sq. yd.
4. 1,100 sq. ft. 5. 1,100 sq. ft.

Page 105

1. 66 in. 2. 88 in. 3. 28 in. 4. 62 6/7 in.
5. 3 9/11 ft. 6. 11 ft. 7. 4 2/3 ft. 8. 188 4/7 ft.

Page 106

1. 314 2/7 sq. in. 2. $346\frac{1}{2}$ sq. in. 3. $38\frac{1}{2}$ sq. in.
4. 30,184 sq. ft. 5. 24.64 sq. ft. 6. 13.86 sq. yd.
7. 12,474 sq. in. 8. 75.46 sq. in.

Page 107

1. 162 sq. in. 2. 1,533 sq. ft. 3. 298 4/7 sq. in.
4. 504 sq. ft.

Page 108

1. 3 cu. ft. 2. 18 cu. ft. 3. 1.5 cu. yd.

Page 109

1. 12 2/9 cu. ft. 2. 15 ft. 3. 6 ft.
4. 2 in. 5. 18 ft. 6. 13 1/3 cu. yd.

2. 5 25/27 cu. yd. 3. 3.24 cu. yd. 4. 4.8 tons
5. $355.56

REVIEW ASSIGNMENTS - BOOK 1

UNIT 1 Page 111 - (1) 21,843 (2) 2955 (3) 1437 (4) $10.40 (5) 68,952
(6) (a) $3.08 (b) $160.16 (7) $51.55

UNIT 2 Page 112 - (1) 12 (2) 28 (3) 21 (4) 320, 1260, 720, 1260
(5) 31/8, 75/8, 29/6. 141/11, 975/8, 319/4
(6) 13 1/9, 13 1/16, 17 16/17, 26 5/8, 39 1/4, 24 23/25
(7) 12/60 10/60 15/60 20/60, 15/36 14/36 27/36 20/36
50/90 25/90 72/90 36/90

UNIT 3 Page 113 - (1) 22 11/18, 44 1/32, 172 31/64, 1,436 5/6
(2) 34 1/8, 251 17/24, 267 5/6, 738 19/30
(3) 7/16, 3, 187, 4,088
(4) 4 4/9, 6, 3 1/10, 6 80/99
(5) 3/5, 5/24, 27 3/10

UNIT 4 Page 114 - (1) 7/10, 71/100, 711/1000, 7111/10000, 1 7/10
(2) .375, .025, 5.25, .005, 9.28
(3) 1016.6571, 367.238, 824.124, 2717.748
(4) 74.2296, .805368, 70.626432, 39.486340
(5) 1.43, 4.08, 6.13
(6) 6012.61, 12749.567, 75.98937, 12441.999

UNIT 5 Page 115 - (1) 72 (2) 6/5 (3) $12,600 (4) 12 days (5) 144
(6) 63 lbs., 84 lbs. (7) 10/22 sec. (8) $4,000

UNIT 6 Page 116 - (1) 75, 160, $62\frac{1}{2}$, $487\frac{1}{2}$, 1, 18 3/4, 28
(2) 7/100, 3/8, 1 7/8, 1 1/10, 3/100, 1/800, 5/400
(3) .18, .05, 1.25, .167, .00125, .0025, .0075
(4) $4.50, $108, 20¢, $17.55
(5) 16 2/3%, 9 1/11%, 18 3/4%, $12\frac{1}{2}$%
(6) $175, $180, 4300

UNIT 7 Page 117 - (1) $194.04 (2) $16.88 (3) (a) $70 (b) $77 (4) $33
(5) (a) $3 (b) 20% (c) 16 2/3% (6) $31.25 (7) $5\frac{1}{2}$% (8) 95%

UNIT 8 Page 118 - (1) $3 (2) $3.70 (3) $25 (4) $1,013.75 (5) $163
(6) $2.06 (7) $7.50 (8) $723.75

UNIT 9 Page 119 - (1) 292,032 (2) 11 bu. 2 pk. (3) 3 yd. 1 ft. 10 in.
(4) 14 bu. 1 pk. (5) 2 yd. 10 in. (6) 45 bu. 3 pk. 1 gal.
2 qt. 1 pt. (7) 124.97 gal. (8) 4.13 acres (9) $5.60
(10) $11.67

UNIT 10 Page 120 - (1) 61 ft., 225 sq. ft. (2) 80 rds. (3) (a) 192 (b) $15.36
(4) 36 sq. ft. (5) 88 ft. (6) 3850 sq. ft., 1694 sq. ft.
(7) 1250 gal. (8) 560 yd.

Book 2

BOOK 2

UNIT 1--FUNDAMENTAL OPERATIONS WITH WHOLE NUMBERS

Page 1

(1) Balance, 46,363.63 (2) Balance, 46,453.43

Page 2

1. (1) Proving total, 24,767 lb.
   (2) Proving total, 12,933 cu. ft.
   (3) Proving balance, $5,907.81

Page 3

1. 930,654 710,631 1,827,156 3,904,820 2,337,738 1,726,466 2,747,696 8,880,507 5,916,229 5,638,464
2. Totals (1) $21.18 (2) $93.65 (3) $123.99 (4) $203.13 (5) $819.10 (6) $76.70

Page 4

1. 2,268,480,384 5,145,961,512 976,010,544 3,844,079,077
2. Mental calculations

Page 5

1. (a) 459,382 (b) 1,058,640 (c) 493,782 (d) 111,952 (e) 763,852 (f) 846,234 (g) 121,611 (h) 222,222
2. (a) 672 (b) 621 - 26 (c) 128 (d) 5,836 - 214 (e) 746 - 1961 (f) 5,582 - 1437

Page 6

(1) $1,000 (2) 54 min. (3) No. Payment, $130; Savings, $90 (4) Cash Over, $2.10

Page 7

(5) $42.00 (6) 7 7/9 gal. (7) $45.76 (8) $20.00

Page 8

(1) 288,960.11 (2) 428,139.06 (3) 439,242.72 (4) 445,834.44 (5) 329,144.80

UNIT 2--FUNDAMENTAL OPERATIONS WITH FRACTIONS

Page 9

(1) 4 (2) 28 (3) 6 (4) 24

Page 10

1. (1) 64 (2) 16 (3) 30 (4) 77
2. (1) 360 (2) 168 (3) 120 (4) 360

Page 11

1. (1) 7/9 (2) 4/23 (3) 3/5 (4) 7/9
2. Numerators, (1) 143 (2) 65 (3) 63 (4) 138
3. (1) 55 5/24 (2) 48 31/84

Page 12

1. (1) 19/48 (2) 5 1/12 (3) 4 3/4 (4) 5/6
2. (1) 1/6 (2) 40 (3) 68 (4) 6 2/3 (5) 123,402 (6) 840,640

Page 13

1. (1) 1 1/3 (2) 2 7/10 (3) 2 1/6 (4) 15
2. (1) 11/24 (2) 5/12 (3) 26/99 (4) 7/33 (5) 7/20 (6) 3/40

Page 14

(1) 5/12 (2) 4 (3) 3 (4) 28 (5) 5 13/16 (6) 8 5/32

Page 15

(1) 1/3 (2) $5.81 (3) $14.91 (4) Price per yd., 83 3/4¢; Profit, $105.83

Page 16

(5) 14 29/32 (6) 1/8 (7) 6 22/45 (8) $164.05 (9) $5.72

Page 17

(1) $15\frac{1}{2}$ in. (2) 11 in. wide, 14 5/8 in. long (3) Length, 9 3/4 in., width, 6 5/8 in.

Page 18

(4) Length, 10 7/8 in., Width, 7 in., Depth, $4\frac{1}{4}$ in. (5) At sides, 3/4 in., at ends, 3 3/8 in. (6) $11\frac{1}{4}$ in.

Page 19

1. Proving total, 137,290.08
2. (1) 1,912,068 (2) 3,636,084 (3) 286,113 (4) 335,377

FUNDAMENTAL OPERATIONS WITH DECIMALS

Page 20

1. (1) 9/40 (2) 2/625 (3) 3 1/40 (4) $14\frac{1}{4}$ (5) 3/8 (6) 3/8 (7) 1/3 (8) 2/3
2. (1) .375 (2) .120 (3) .833 (4) 8.625 (5) 25.933 (6) .563 (7) .075 (8) .583

Page 21

1. Mental Calculations
2. Mental Calculations, 1 -- 10 (11) .385000 (12) 2932.875 (13) 15.64755 (14) .004942875
3. (1) $320.63 (2) $216.15 (3) $214.40 (4) $166.03 (5) $86.09 (6) $85.16

Page 22

1. Mental Calculations

2. (1) 7.485 (2) 1.712 (3) 9.804 (4) .2452 (5) 1.4830 (6) 1.7802

Page 23

1. (1) 2 11/20 (2) 21/40 (3) 2 1/3 (4) 1/4
2. (1) .8025 (2) 92.250 (3) 3 (4) 182.25 (5) .025 (6) 2.75
(7) 1.46 (8) 28.75

Page 24

(1) $331.26 (2) $2,278.67 (3) $583.33 (4) $19.18 (5) $38.04
(6) $9.59 (7) $45.80 (8) $20.46

Page 25

(1) $30,000 (2) $90 (3) $.03819 (4) $264.33 (5) $106.96 (6) 16.524 mi.

Page 26

(7) 2.572¢ (8) 350 mi. (9) 1,920 lb. (10) 807.875 gal.

Page 27

1. (1) 355.0544 (2) 328.238 (3) 160.233 (4) 553.980 (5) 257.860
(6) 141.959

2. (1) 134.421 (2) 774.41 (3) 38.01 (4) 278.72 (5) 564.02 (6) 458.892

3. (1) .158310 (2) .74484 (3) 35.9194 (4) 7707.76 (5) 19.7820 (6) .007007
(7) .242376 (8) 15.1056 (9) 78.9096 (10) 3.00125

4. (1) .13566 (2) 724.40 (3) 98.532 (4) 824830 (5) 938360 (6) .04695
(7) .7967 (8) 8659 (9) .6387 (10) 98760

UNIT 4--PROBLEMS IN PROPORTION

Page 28

(1) $144 (2) $79.50 (3) $1.88 (4) 30 pencils (5) 293 1/3 feet
(6) 3 9/22 sec.

Page 29

(7) 2 2/7 yd. (8) 5 min. (9) 12¢ (10) 10 5/8 cents (11) 12¢
(12) 7 1/3 qt. (13) $1.15 (14) $7.88

Page 30

(15) 24¢ (16) $956.08 (17) $240,000 (19) 70 ft. (19) $75 (20) $112
(21) $30,000 (22) $20, $8

Page 31

(23) $2,000 (24) $270 (25) $700 (26) $10.50, $7.00 (27) $1,500, $2,400
(28) A, $500 B, $600 C, $700 (29) $20,000 (30) 3 gal.

Page 32

(31) $120,000 (32) $7,000 (33) $942.17 (34) $60, $210 (35) $61.20

(36 $28,800 (37) $225 (38) no profit

Page 33

(1) 7210.32 (2) 6012.17 (3) 5284.92 (4) 5820.43 (5) 6673.04 (6) 8130.84
(7) 5429.10 (8) 7918.12 (9) 6196.04 (10) 6149.35 (11) 7550.97
(12) 5465.44 (13) 7951.28 (14) 6960.09 (15) 8179.90 (16) 8137.65
(17) 6454.05 (18) 6748.27 (19) 7755.25 (20) 7184.72 (21) 7382.09
(22) 8421.75 (23) 7926.02 (24) 6789.08

UNIT 5--PERCENTAGE

Page 34

Mental Calculations

Page 35

1. Mental Calculations
2. Mental Calculations
3. Mental Calculations

Page 36

Mental Calculations

Page 37

(1) 128 (2) 32 (3) 135 (4) 12.5 (5) 21 (6) 9.20 (7) 310
(8) 660 (9) 137 (10) .24 (11) 18.87 (12) 1215 (13) 54 (14) 30
(15) 1050 (16) 12

Page 38

(1) 66 2/3% (2) $12\frac{1}{2}$% (3) 20% (4) 25% (5) 20% (6) $12\frac{1}{2}$% (7) 75%
(8) $12\frac{1}{2}$% (9) 33 1/3% (10) 50% (11) 80% (12) 16 2/3%

Page 39

(1) $150 (2) $400 (3) $100 (4) $800 (5) $120 (6) $100 (7) $1\frac{1}{4}$ lb.
(8) 1 ft. (9) 1 3/5 mi. (10) 60 ac. (11) 1 hr. (12) 18

Page 40

(1) $160 (2) 120% (3) 35%, 45%, 15%, 5% (4) 475 (5) $3,750

Page 41

(6) $300 (7) $300 (8) 13 1/3% (9) 20% (10) $140,000

Page 42

1. Proving total, 38,069.82
2. Mental Calculations

UNIT 6-- BUSINESS APPLICATIONS OF PERCENTAGE

Page 43

1. $22.34
2. Amounts paid -- (1) $235.79 (2) $1,133.55 (3) $618.26 (4) $1,233.82
   (5) 777.00 (6) 386.45 (7) $536.39 (8) $833.25

Page 44

1. (1) $108.00 (2) $840.00 (3) $25.20 (4) $55.08

Page 45

   (5) $974.70 (6) $78.75 (7) $529.03 (8) $132.62

2. (1) $207.36 (2) $216.00 (3) $259.20 (4) $413.44 (5) $71.40
   (6) $612.75 (7) $107.10 (8) $166.25 (9) $625.00 (10) $183.60
   (11) $272.54 (12) $297.00 (13) $126.00 (14) $57.71 (15) $4.32
   (16) $57.80 (17) $227.43 (18) $89.77 (19) $84.82 (20 $212.33

Page 46

   (1) $743.82 (2) $33.87

Page 47

1. (1) 40% (2) 40.5% (3) 31.6% (4) 27.325%
2. (1) A, .25% (2) B, .5% (3) B, .25% (4) A, .2375% (5) A, 2% (6) B, .7%

Page 48

1. (1) $29.40 (2) $75.60 (3) $2.95 (4) $7.14
2. (1) $121.50 (2) $118.20 (3) $9.18 (4) $21.25 (5) $131.25
   (6) $0.40 (7) $2,400.00 (8) $712.50 (9) $101.50 (10) $44.16

Page 49

1. (1) $588.00 (2) $900 (3) $137.50 (4) $900
2. (1) $6.16 (2) $92.16 (3) $99.75 (4) $213.75 (5) $122.50
   (6) $95.45 (7) $855 (8) $493 (9) $155.15 (10) $370.80

Page 50

1. (1) 16 2/3% (2) 20%
2. (1) Profit $3.20, 10% (2) Profit $47.70, 15% (3) Loss $1.05, 10%
   (4) Profit $21.25, 25% (5) Loss $3.74, 17% (6) Profit $300, 24%

Page 51

1. (1) Sales, $10,500 (2) Cost, $37,500
2. Cost prices -- (1) $50.00 (2) $98.10 (3) $22.50 (4) $142.00 (5) $625.00 (6) $1,008.00

Page 52

(1) $1.95 (2) $10.56 (3) $2.60 (4) $8.28 (5) $8.24

Page 53

(6) $156 (7) 22.76% (8) $126.00 (9) 30% (10) 99.97%

Page 54

(11) C. P. $19.20, S. P. $24. (12) $283.50 (13) 20% (14) 11.97%
(15) 21.95%
(16) $80.64 (17) 28% (18) 20% (19) $412.09

Page 56

(1) $18.83 (2) $54.30 (3) $39,000

Page 57

(1) $3,460.00 (net proceeds)

Page 58

1. (1) $1,496.20 (2) $9,286.17
2. Net Proceeds -- (1) $1,943.75 (2) $1,397.55 (3) $5,183.50 (4) $1,719.50 (5) $4,062.40 (6) $5,436.05

Page 59

(1) $225 (2) $3,297 (3) $110.16 (4) $103.34

Page 60

(5) $154.75 (6) $21.33 (7) $2.82 (8) 85 cents (9) $9.09 (10) $30.47
(11) $8.25 (12) $57. (13) $27.57 (14) 68 cents (15) 56 cents (16) $13.42

Page 61

(1) $9.87 (2) $19.29 (3) $7.43 (4) $46.12

Page 62

1. (1) $1.02 (2) 75¢ (3) 38¢ (4) 25¢
2. Sept., 68¢ Oct., $1.40 Nov., $1.36 Dec., 68¢

Page 63

1. (1) $1.90 (2) $5.61 (3) $5.26 (4) $3.54

Page 64

(1) Total Exchange, $1.29; Total Net Proceeds, $747.66
(2) Total Exchange, $1.52; Total Net Proceeds, $808.03
(3) Total Exchange, $1.66; Total Net Proceeds, $678.12
(4) Total Exchange, $2.15; Total Net Proceeds, $895.81

Page 65

(1) True Bank Balance, $271.90; (2) True Bank Balance, $227.70

Page 66

1. (1) $382.90 (2) $411.65 (3) $434.80 (4) $596.30 (5) $496.03
(6) $697.06 (7) $353.13 (8) $550.46
2. (1) $5.06 (2) $47.04 (3) $149.80 (4) $47.25 (5) $142.50 (6) $372.82
(7) $238.00 (8) $32.04 (9) $327.50 (10) $18.13 (11) $43.26
(12) $172.04 (13) $127.88 (14) $60.97 (15) $328.13 (16) $36.13
(17) $505.97 (18) $664.13
3. (1) $3.09 (2) $2.06 (3) $0.72 (4) $1.79 (5) $.60 (6) $4.56
(7) $0.16
4. (1) $9.39 (2) $3.66 (3) $2.19 (4) $7.15 (5) $0.59 (6) $10.91
(7) $0.56
5. (1) $36.63 (2) $2.74 (3) $7.63 (4) $4.71 (5) $9.56 (6) $11.61
(7) $0.56

UNIT 7--INSURANCE ON LIFE AND PROPERTY

Page 67

1. (1) $53.88 (2) $136.80 (3) $250.50 (4) $377.03 (5) $241.50
(6) $192.90 (7) $35.10 (8) $501.73
2. (1) $73.50 (2) $57.60 (3) $94.80 (4) $118.50 (5) $45.00 (6) $167.50

Page 68

(1) $4,992.00 (2) $8,404.50 (3) $18.75 (average); $281.25 (total cost)
(4) $28.00 (5) Difference is $170.00

Page 69

1. (1) $617.25 (2) $591.81 (3) $501.52 (4) $626.05 (5) $621.15
(6) $420.02 (7) $484.56 (8) $543.42
2. Proving total, $1,765.26
3. Proving total, $10,237.53

UNIT 8--MUNICIPAL TAXES ON LAND AND BUILDINGS

Page 70

1. Mental calculations
2. (1) $134.40 (2) $152.10 (3) $107.10 (4) $299.00

Page 71

2. (5) $102.00 (6) $119.85 (7) $102.00 (8) $129.60 (9) $274.95
(10) $168.75 (11) $259.25 (12) $210.90 (13) $209.10 (14) $221.95
(15) $285.86 (16) $162.60

Page 72

(1) $397.50 (2) $8,550,000 (3) $2,480,000 (4) S. S., $21.00; E. S., $37.80; P. & F., $42.00; Other, $88.20; Total, $189.00

Page 73

1. (1) $444.11 (2) $546.87 (3) $604.65 (4) $480.68 (5) $450.50
(6) $459.31 (7) $466.66 (8) $546.05 (9) $497.51 (10) $419.26
(11) $533.99 (12) $652.83 (13) $400.40 (14) $428.79 (15) $503.24
(16) $460.04
2. (1) $62.00 (2) $269.15 (3) $103.35 (4) $154.14 (5) $128.74
(6) $147.17 (7) $186.55 (8) $229.43 (9) $172.08 (10) $163.30
(11) $97.27 (12) $286.80 (13) $110.48 (14) $108.23 (15) $148.01
(16) $204.37 (17) $96.76 (18) $85.50 (19) $206.70 (20) $273.79

UNIT 9--WEIGHTS AND MEASURES

Page 74

1. (1) 63,360 (2) 745.5 (3) 280 (4) 7,500 (5) 46 (6) 2,560
(7) 74,375 (8) 62,400 (9) 1663.644 (10) 1,386
2. (1) 7 tons, 17 cwt., 50 lb.; (2) 16 lb., 4 oz.; (3) 3 mi., 40 rd.;
(4) 6 sq. ft., 122 sq. in.; (5) 1 acre, 160 sq. yd.; (6) 5 lb.;
(7) 3 cu. yd., 4 cu. ft.; (8) 1 bu., 2 pk., 2 qt.; (9) 42 sq. rd., $9\frac{1}{2}$ sq. yd.; (10) 3 sq. mi., 80 acres.
3. (1) 6 yd., 7 in., (2) 16 bu., 3 pk., 1 gal; (3) 33 cu. yd., 7 cu. ft.

Page 75

1. (1) 6 yd., 9 in.; (2) 2 sq. yd., 7 sq. ft.; (3) 2 gal., 3 qt., 1 pt.
2. (1) 38 cwt., 44 lb., 8 oz.; (2) 16 yd., 1 ft., 6 in.; (3) 287 bu.
3. (1) 1 yd., 2 ft., 4 in.; (2) 6 ac., 3230 sq. yd.; (3) 7 lb., 5 oz.;
(4) 5 bu., 2 pk., 1 gal.; (5) 3 sq. yd., 2 sq. ft.;
(6) 5 cu. yd., 20 cu. ft.

Page 76

1. (1) 8 (2) 7 (3) 64 (4) 19
2. (1) 16 (2) 270 2/3 (3) 110 (4) 21 (5) 800 (6) 180 (7) 64

Page 77

1. (1) 1/16 (2) .15 (3) 1/108 (4) .3125 (5) $18.27 (6) .5
(7) 5/12 (8) .823 (9) 2/5 (10) 1/16 (11) 3/5 (12) 182 3/4

Page 78

(13) 69.3185 (14) 57.75 (15) .833 (16) 1/6 (approx.) (17) 15.6
(18) 18.3

Page 79

(1) Total, $115.73; (2) Total, $667.92

Page 80

1. (1) $567.14 (2) $739.59 (3) $517.99 (4) $721.72 (5) $650.31
(6) $702.71 (7) $711.63 (8) $815.28
2. (1) 166 cwt., 17 lb.; (2) 119 yd., 1 ft., 10 in.; (3) 125 bu., 1 pk., 0 gal., 2 qt.
3. (1) Total net lb., 91,069; (2) Total net lb., 79,696
4. (1) Total balance, $101.90; (2) Total balance, $111.77

UNIT 10--PRACTICAL MEASUREMENTS

Page 81

1. (1) .88 (2) 2.07 (3) 6 (4) 2.75 (5) 4.09 (6) 320
2. (1) 27 3/4 sq. ft., 21 1/3 ft.; (2) 1 yd., 1 ft.; 7 1/3 yd.
(3) 100 yd., 20,000 sq. yd.; (4) $6\frac{1}{4}$ ac., 220 rd.; (5) 3 yd., 1 ft.; 38 yd.
(6) 240 acres, $3\frac{1}{2}$ miles; (7) 12,800 acres, 18 miles

Page 82

(1) 324 (2) By division of area, 426 2/3; by practical procedure, 432
(3) $19.36

Page 83

1. (1) 75 sq. ft.; (2) 22 in.; (3) 16 yd.
2. (1) 40 5/6 sq. ft.; (2) 8 ft., 0 in.; (3) 12 ft., 8 in.;
(4) 1 2/3 sq. ft.; (5) 8 in.; (6) 14 rd.; (7) 9 3/5 acres;
(8) 20 yd.; (9) 2 ft.; (10) 180 sq. in.

Page 84

1. (1) 8 3/11 in. (2) 176 ft.
2. (1) 7 ft., 0 in.; 22 ft.; (2) 10 ft., 6 in., 66 ft.;
(3) 8 ft., 2 in., 16 ft., 4 in.; (4) 10 yd., 31 3/7 yd.;
(5) 6 ft., 37 5/7 ft.; (6) 8 15/22 in., 17 4/11 in.;
(7) 6 ft., 18 6/7 ft.; (8) $2\frac{1}{2}$ in., 15 5/7 in.; (9) 3 rd., 6 rd.;
(10) 4 ft., 8 in.; 14 ft., 8 in.

Page 85

1. (1) 616 sq. in., (2) $346\frac{1}{2}$ sq. ft.
2. (1) 14 in.; 44 in.; 154 sq. in.; (2) 14 in.; 88 in.; 4 5/18 sq. ft.
(3) 49 ft.; 98 ft.; 838 4/9 sq. yd.; (4) 6 ft.; 18 6/7 ft.; 28 2/7 sq. ft.
(5) 1 3/4 ft.; 11 ft.; 9 5/6 sq. ft.; (6) 7 in.; 14 in.; 154 sq. in.
(7) $3\frac{1}{2}$ ft.; 11 ft.; 9 5/8 sq. ft.; (8) $3\frac{1}{2}$ in.; 22 in.; $38\frac{1}{2}$ sq. in.
(9) $24\frac{1}{2}$ in.; 49 in.; 13.1 sq. ft.; (10) 56 in.; 176 in.; 17 1/9 sq. ft.
(11) 7 ft.; 44 ft.; 17 1/9 sq. yd.; (12) 98 yd.; 196 yd.; 6.24 acres

Page 86

1. (1) 17 1/9 sq. ft.; (2) 41 19/21 sq. ft.
2. (1) 11 sq. ft. (2) 65 10/21 sq. ft. (3) $60\frac{1}{2}$ sq. ft. (4) 157 1/7 sq. ft.
(5) $27\frac{1}{2}$ sq. ft. (6) 52 8/21 sq. ft. (7) 20 20/21 sq. ft.
(8) 37 5/7 sq. ft. (9) 23 4/7 sq. ft. (10) 1584 sq. ft.

Page 87

(1) 1,134 sq. ft. (2) 528 sq. ft. (3) 2,065 4/7 sq. ft. (4) 1,232 sq. ft.

Page 88

(1) 17.606 sq. yd. (2) 720 (3) 175 sq. ft. (4) .927 acres

Page 89

(1) 68,040 cu. in. (2) 4 ft. (3) 4 ft., 6 in. (4) 12 ft.
(5) 266 2/3 cu. yd. (6) 3 ft., $4\frac{1}{2}$ in. (7) 22 ft. (8) 8 ft.
(9) 50 cu. yd. (10) 3 in.

Page 90

1. (1) 4,812.5 gal. (2) 4 ft., 2 in. (approx.)
2. (1) 3 ft., 6 in.; 11 ft.; 81 13/16 cu. ft.
(2) 2 ft. 6 in.; 15 ft., 8 4/7 in.; 117 6/7 cu. ft.
(3) 49 ft.; 98 ft.; 1,257 2/3 cu. yd.
(4) 20 ft.; 62 ft.; 10 2/7 in.; 3,142 6/7 cu. ft.
(5) 14 ft.; 88 ft.; 8,624 cu. ft.

Page 91

(1) $37.04 (2) 8 4/7 tons (3) 46,917 9/11 feet (4) 13.31 cu. yd.

Page 92

(5) 29 1/27 cu. yd. (6) Length, 18 in.; Width, 12 in.; Depth, 9 in.
(7) 43.44 cans (8) $56\frac{1}{4}$ gal.

Page 93

(1) 64 sq. in. (2) 2,040 cu. in. (3) 168 sq. ft. (4) 4.8 cu. ft.

1. (1) $1,158.04 (2) $991.79 (3) $871.82 (4) $1,535.27 (5) $1,907.67
2. (a) 2,782,902 (b) 1,653,379 (c) 3,711,856 (d) 5,711,103 (e) 1,480,336
3. (a) $120.21 (b) $101.67 (c) $110.40
4. (1) 56 sq. in. (2) 60 sq. in. (3) 90 sq. in. (4) 95 sq. in.
   (5) 32.5 sq. in.
5. (1) 77 sq. in. (2) 260 sq. in. (3) $66\frac{1}{2}$ sq. ft. (4) 147 sq. ft.
   (5) 84 sq. yd.
6. (1) 28 2/7 sq. in. (2) 154 sq. in. (3) 138.6 sq. in. (4) $38\frac{1}{2}$ sq. in.
   (5) 78 4/7 sq. in.
7. (1) 22 in. (2) 44 in. (3) 17.6 in. (4) 26.4 in. (5) 6 2/7 in.

REVIEW ASSIGNMENTS - BOOK 2

UNIT 1 Page 95

1. Horizontal totals:

37713.82
21617.19
28488.42
26283.03
31750.79
22631.57
22911.89
19828.58
211225.29

Vertical totals:

1.	47145.71
2.	32027.03
3.	49577.12
4.	45363.56
5.	37111.87
	211225.29

2.

(1)	(2)	(3)
48125	10600	6767
23032	16200	8217
57852	3432	3468
82764	12250	3132
49380	38038	4800
50802	30603	2100

3. $24.20 4. $53.90 5. $31.25 6. $39.77

UNIT 2 Page 96

1. 30
2. 48
3. 224
4. 4 2/3
5. 2 7/24
6. 2 2/3
7. $58.83
8. $1.40
9. L-7 1/4", W-4 1/2", H-2 3/4"
10. $81.09

UNIT 3 Page 97

1. (1) 3.190 (2) 289.710 (3) 62.5 (4) .25
   (5) .319 (6) 2.610 (7) .6025 (8) 2.5

2. (1) 9/40 (2) 3 1/40

3. (1) .35 (2) 10.075

4. (1) 14.5 (2) 5.5

5. (1) 3 1/28 (2) 2 2/5

6. $4.59

7. 12 gallons

8. Lead, 3 lb. Copper, 9 lb. Silver, 12 lb. Rock, 976 lb.

9. $376.74

UNIT 4 Page 98

1. 21
2. 220
3. $30,000
4. $224
5. $9,600
6. $18, $27
7. $2,000
8. $450, $600, $750

UNIT 5 Page 99

1. (1) .2, 20% (2) 3/8, $37\frac{1}{2}$% (3) $\frac{1}{4}$, .25
   (4) .375, $37\frac{1}{2}$% (5) 9/200, $4\frac{1}{2}$% (6) 9/10, .90
   (7) 3.75, 375% (8) 1 1/8, $112\frac{1}{2}$% (9) 1 7/20, 1.35
   (10) .625, $62\frac{1}{2}$% (11) 1/200, $\frac{1}{2}$% (12) 7/200, .035
   (13) .083 1/3, 8 1/3% (14) 7/200, $3\frac{1}{2}$% (15) 1/3, .33 1/3
   (16) .166 2/3. 16 2/3% (17) 1 1/10, 110% (18) 1/400, .0025
   (19) .3, 30% (20) 7/8, $87\frac{1}{2}$%

2. (1) $210 (2) $11 (3) $184.95

3. (1) 33 1/3% (2) 6 2/3% (3) 26 2/3%

4. (1) $4,000 (2) $310 (3) $480

5. (a) 70% (b) 99

6. $417.60

7. Salaries 33 1/3%; Taxes, 5%; Advertising 16 2/3%; Rent, 30%; Net Profit 15%

8. 1.429%

UNIT 6 Page 100

1. $378.98

2. $11.10

3. (a) by .7%

4. (b) by $1.80

5. (1) $76.20 (4) 266.76
(2) 165.83 (5) 278.26
(3) 136.68 (6) 253.94

UNIT 6 Page 101

1. (1) $50, $300, 16 2/3%
(2) $340, $425, 20%
(3) $96, 50%, 33 1/3%
(4) $117, 66 2/3%, $78

2.

Cost of Sales,	$20000, 80%
Gross Profit	$5000
Operating Costs	$2500, 10%
Net Profit	10%

3. (a) $137.20 (b) 35% (c) 15% (d) 17.45%

4. (a) Net Proceeds, $1608.26 (b) Net Proceeds, $1614.68

UNIT 6 Page 102

1. (1) $195.75 (2) $1.72 (3) $31.05

2. $3.78

3. $494.74

4. Exchange, .15, .18, .15, .27, .15, 1.26; Total deposit $1488.51

5. True balance $145.95

UNITS 7 and 8 Page 103

1. $2100

2. $765

3. 1.35 cents per mile

4. $228.00 in both cases

5. $375

6. $23.54

7. Tax is $8.40 less

UNIT 9 Page 104

1. 23 yd., 1 ft., 9 in.
2. 4 gal., 2 qt., 1 pt.
3. 48 bu., 1 pk., 1 gal.
4. 6 lb., 6 oz.
5. 10 pieces
6. .18
7. $6
8. 2400 packages
9. 11.833
10. .83311
11. 13.330
12. 16.804
13. 200
14. $192

UNIT 10 Page 105

1. (1) 13.28125 cu. ft.
   (2) 2 ft., 0 in.
   (3) 2 ft., 6 in.
   (4) 18 yd., 0 ft.

2. (1) 2 ft., 4 in.; 7 ft., 4 in.; 19.25 cu. ft.
   (2) 1 ft., 9 in.; 11 ft., 0 in.; 67.375 cu. ft.
   (3) 28 ft., 0 in.; 56 ft., 0 in.; 3696 cu. ft.

3. 608 tiles

4. 407 sq. ft.

5. 3609.375 gal.

6. 13 1/3 cu. yd.

Book 3

BOOK 3

UNIT 1--FUNDAMENTAL OPERATIONS WITH WHOLE NUMBERS

Page 1

1. (1) 5199.59 (2) 4500.83 (3) 2579.12 (4) 21137.27

2. (1) 3777.19 (2) 19767.25 (3) 56858.12 (4) 27378.54

3. (1) 69.10 (2) 993.62 (3) 400.61 (4) 168.75
(5) 204.72 (6) 11846.64 (7) 25197.03 (8) 8899.02

Page 2

1. 1587.10

2. 2005.18

3. (1) 1538 (2) 408

Page 3

1. (1) 1408.66 (2) 1496.98 (3) 5339.49 (4) 2533.32

Page 4

1. 29833

2. 2021.05, 445.34, 1635.59, 1097.18, 5199.16

Page 5

1. 930654 710631 1827156 3904820 2337738
1726466 2747696 8880507 5916229 5638464

2. (1) 21.18 (2) 93.65 (3) 123.99 (4) 203.13
(5) 819.10 (6) 76.70

Page 6

1. (1) 2268480384 (2) 5145961512 (3) 976010544 (4) 3844079077

2.

2727	2626	3737
1200	5600	9900
1800	3600	5600
2244	2163	6435
2900	400	2400
4182	27027	16362
1100	3069	6222

Page 7

1. (1) 220.89 (2) 200.26 (3) 105.67 (4) 168.43
(5) 118.65 (6) 566.00 (7) 194.36 (8) 537.49

Page 8

1. (1) 459382 (2) 1058640 (3) 493782 (4) 111952
(5) 763852 (6) 846234 (7) 121611 (8) 222222

2. (1) 672 (2) 621-26 (3) 128 (4) 5836-214 (5) 746-1961
(6) 5582-1437

Page 9

1. (a) $853,176 (b) $44, 365, 152 (c) $3,697,096

2. (a) $24, 320 (b) $1,264,640

3. (a) 28:1 (b) 286,832

4. (a) $243 (b) $1.23

Page 10

5. (a) First, $27.50 (b) Second, $212.50

6. (a) $19.02 (b) $12,363 (c) $1,482

7. $11.60

8. (a) $996.00 (b) $83.00

Page 11

1. (1) 1271.15 (2) 1827.15 (3) 1790.90 (4) 2213.13
(5) 2433.34 (6) 1861.22

2. (1) 33.90 (2) 100.15 (3) 55.47 (4) 66.31
(5) 349.81 (6) 38.44

3. (1) 15208 (2) 5411 (3) 9221 (4) 112
(5) 312 (6) 2256

4. (1) 319711 (2) 93824 (3) 411102 (4) 1086195
(5) 276544 (6) 414816

5. (1) 1971 (2) 1507 (3) 1944 (4) 4190

6. (1) 2863 (2) 2984 (3) 3622 (4) 3989

7. (1) 2395 (2) 2115 (3) 1617 (4) 1527

Page 12

1. (1) 1 1/4 (2) 10 7/8 (3) 15 23/32 (4) 72 9/30
(5) 3 19/32 (6) 9 19/30 (7) 6 5/8 (8) 8 29/84
(9) 17 20/21

Page 13

1. (1) 1/9 (2) 35 (3) 42 (4) 33 3/5

2. (1) 2 (2) 25/58 (3) 1 17/21 (4) 2 6/7

Page 14

1. (1) 1/10 (2) 1/5 (3) 3/4 (4) 1 27/64 (5) 7/24
(6) 191/288 (7) 9 1/16 (8) 1 17/40 (9) 23/32 (10) 2 29/32

Page 15

1. (1) 9/20 (2) 2 1/2 (3) 11/360 (4) 17/72
(5) 12/65 (6) 4 121/152 (7) 1 3/20 (8) 20 4/25
(9) 4090 10/21 (10) 3 22/225

Page 16

1. (1) 540.394 (2) 629.836 (3) 85.8273 (4) 713.9276

2. (1) 62.121 (2) 35.9869 (3) 3.11230 (4) 5.61660
(5) 3.99999 (6) 3.094185 (7) .00002 (8) 9999.084

Page 17

1. (1) 12.276646 (2) 1.70241851 (3) .2341082376 (4) 44.5411648

2. (1) 41.23 (2) 267.8 (3) .201

3. (1) 324.26 (2) 35.37 (3) 1911.42

4. (1) 1/4 (2) 37/100 (3) 1/8 (4) 4 1/4 (5) 7 163/1000
(6) 5 3/8

5. (1) .75 (2) .625 (3) .58 1/3 (4) .8 (5) .1875
(6) .9375

Page 18

1. (1) 42 (2) 15 (3) 56 (4) 75 (5) 16 (6) 14 (7) 54 (8) 70
(9) 300 (10) 30 (11) 36 (12) 880

2. 90

3. (a) $300 (b) $60, $100, $25, $30, $45

4. 3 days

5. 32 men

Page 19

6.

.056	.296
.148	.345
.345	.174
.214	.214
.000	.190
.300	.000
.200	.174
.217	.300
.348	.167
.400	.333

7. $1.82

8. 16, 1.6, 62.4

9. (a) $71.99 (b) 1.7 cents

10. $506.66

Page 20

11. 3 cents

12. $114.40

13. (a) $1.90 (b) $2.00 (Note that since after 7 lbs. 5 oz., cost would be more than for 8 lbs.)
(c) $2.30

14. (a) 17¢ (b) 37¢ (c) 27¢

15. $2700

16. $68.60

Page 21

17.

$49.23
56.40
51.89
51.35
71.05
44.00
323.92

18. $156.93

19. 6, 3.2, 46, 126, 62, 1756.8 lbs.

20. $45.80 (charge for time going and returning)

21. $1174.

Page 22

1. (1) 24869.73 (2) 25459.12 (3) 30394.77 (4) 30361.79
(5) 30849.34

2. (1) 165.28974 (2) 5.108512 (3) .1825564 (4) .04170518

3. (1) 6.3185 (2) .065632 (3) 4463270 (4) 2.3145

4. (1) $78.96 (2) $849.10 (3) $150.92

5. Drill

6. Drill

UNIT 3--PERCENTAGE

Page 23

1. (1) 25 (2) 14 2/7 (3) 42 6/7 (4) 5 5/9 (5) 4 1/6
(6) 29 7/17 (7) 2 1/2 (8) 7 1/2 (9) 14 22/27
(10) 325 (11) 212 1/2 (12) 537 1/2

2. (1) 3/20 (2) 1 23/100 (3) 9/160 (4) 29/250
(5) 63/800 (6) 1/800 (7) 3/200 (8) 11/400
(9) 369/1000 (10) 2 1/8 (11) 27/800 (12) 1 1/800

3. Drill

Page 24

1.

.03	.025	.1775	1.15	.005	.0075
35	78	42	35 1/2	87 1/2	62 1/2
.4425	7.17	.29125	.350625	.015	.00125
345	134	7	6 1/2	1/8	100 1/4

2. (1) 17.25 (2) 33.75 (3) 11.25 (4) 61.88 (5) 85.73
(6) 82.08 (7) 40.03 (8) 12.19 (9) 17.25 (10) 43¢

Page 25

1. (1) 33 1/3 (2) 12 1/2 (3) 6 2/3 (4) 80 (5) 9
(6) 11 7/13 (7) 8 1/3 (8) 9 1/11 (9) 20 (10) 20
(11) 33 1/3 (12) 20

2. (1) $500 (2) $200 (3) $3100 (4) $3400 (5) $10,000
(6) $400 (7) $750 (8) $1688 (9) $464 (10) $367.04
(11) $431 (12) $165

Page 26

1. (1) 14.16 (2) 2.125 (3) 16.38 (4) .3920 (5) .78625
(6) .45125 (7) 100.11 (8) 97.98 (9) 35.5875
(10) 189.405 (11) 14.065 (12) 725.70

2. (1) 6 (2) 11 (3) 2 (4) 6 (5) 28
(6) 30 (7) 27 (8) 162 (9) 6 (10) 14
(11) 21 (12) 2

3. (1) $79.00 (2) $173.00 (3) $335.00

Page 27

1. (1) $99 (2) $98 (3) $151 (4) $274 (5) $51
(6) $176 (7) 202 (8) $112 (9) $145 (10) $24.27
(11) $48.65 (12) $97.35 (13) $15.19 (14) $260 (15) $21.10

Page 28

1.	$62.34	2.	10593
3.	13 1/2%	4.	9000
5.	$151.70	6.	$1,710.
7.	49.9%	8.	6.56%

Page 29

9. 31832

10. 61% 74% 65% 66.3%

11. 66 2/3, or 67 men

12. $138.80

13. Wages, 52.46%; Taxes, 10.37%; Advertising, 3.64%; Office Expense, 13.33%; Profit, 20.2%

14. $47.54

Page 30

1. (1) $127.98 (2) $60.53 (3) $29.09

2.

(1)	(2)	(3)
$19.80	$ 7.00	.30
31.50	12.60	.54
12.60	10.15	.31
51.30	19.62	.09
38.88	14.39	1.88

3.

(1)

Rent	1.43%	
Sal.	57.14	
Tax	3.21	
Supp.	2.86	
Dep.	1.79	
Adv.	10.71	
Profit	$1920,	22.86%

(2)

Adv.	12.5%	
Rep.	1.875	
Wages	41.67	
Taxes	28.125	
Del.	9.375	
Dep.	8.33	
Loss	$180,	1.875%

4. (1) $2,707.22 (2) $5,790.85

UNIT 4--APPLICATIONS OF PERCENTAGE

Page 31

1.

$ 2.80	$ 137.20
3.45	111.55
Nil	85.00
Nil	215.00
.62	61.83
1.07	34.47
3.26	159.68
1.93	17.36
14.24	1,409.38
1.18	116.47

Page 32

1. (1) $26.60 (2) $336.15 (3) $78.75 (4) $84.79
(5) $40.50 (6) $254.89 (7) $344.66 (8) $186.31
(9) $27.79 (10) $41.93 (11) $72.77 (12) $195.48
(13) $145.13 (14) $77.19 (15) $96.36 (16) $1040.50

Page 33

1. (1) 19 (2) $32\frac{1}{2}$ (3) 46 (4) 37
(5) 40 (6) $14\frac{1}{2}$ (7) 40 (8) 16 7/8
(9) 23.05 (10) 54.4 (11) 23.29 (12) 49

Page 34

1. (1) $20 (2) $26.88 (3) $.54 (4) $1.50
(5) $8.80 (6) $71.50 (7) $138 (8) $.63
(9) $4.38 (10) $53.60 (11) $18.75 (12) $1.43
(13) $.59 (14) $12.50 (15) $39 (16) $12.40
(17) $52.50 (18) $2.85 (19) $85.73 (20) $6.93

2. (1) 33 1/3 (2) 50 (3) 33 1/3 (4) 66 2/3
(5) 100 (6) 33 1/3 (7) 200 (8) 28.2
(9) 50 (10) 100 (11) 10 (12) 31.3
(13) 32.7 (14) 33 1/3 (15) 33 1/3 (16) 22.1
(17) 50 (18) 66 2/3 (19) 42 (app) (20) 16.5

Page 35

1. (1) 25 (2) 28 4/7 (3) 22 2/9 (4) 10 (5) 33 1/3
(6) 16 2/3 (7) 50 (8) 16 2/3 (9) 31 3/7 (10) 32.8

2. Per cent margin (1) 11 1/9 (2) $6\frac{1}{4}$ (3) 15.9
(4) nil (5) 16 2/3 (6) 14.7 (7) 19.02 (8) 17.7
(9) 3.8 (10) nil

Page 36

1. (1) $25 (2) $64 (3) $27.27 (4) $14 (5) $12.20

Page 37

1. (1) $60 (2) $60 (3) $200 (4) $158.82 (5) $51.00
(6) $6.96 (7) $28.08

2. $40.50

3. $50

Page 38

1. $15.36 2. $21.60 3. $5.40

4. $8.64 5. $14.31 6. $7.80

Page 39

1. $5.60 2. $37\frac{1}{2}$% 3. $16.17 4. $68.25

5. (1) $2.76, $1104 (2) $3.90, $15.60 (3) $10.80, $.90
(4) $30.72, $3.84 (5) $4.32, $17.28 (6) $5.40, $43.20
(7) 18 3/4%, $24.51 (8) $63., $78.75

Page 40

1. $6.11 2. $12.45 3. $40

4. (a) $296.55 (b) 41.2% (c) 29.2% 5. $43.20

6. $72

Page 41

1. (1) 60407.61 (2) 52724.72 (3) 394633.92 (4) 376774.16

2. (1) 13207.91 (2) 1464390.89 (3) 2290806.04 (4) 2222210.99

3. (1) 311289.84 (2) 2419748.38 (3) 159875.45 (4) 56947992.5646

4. (1) 65208092 (2) 1509309622 (3) 13814--63 (4) 19.2

5. (1) $231. (2) $148.35

UNIT 5--ADDITIONAL APPLICATIONS OF PERCENTAGE

Page 42

1. (1) $14,668 (2) $2,992.50 (3) $898.55 (4) $4751.60
(5) $1,096.05

2. (1) $51,164.31 (2) $1,917.52 (3) $4,453.72 (4) $1216.73
(5) $3,453.82

3. $11,793.87

4. $3,343.20

Page 43

1. (1) $2,527.50 (2) $2,837.79 (3) 709.29

Page 45

1. $2,738.05 2. 14,114.15 3. 2,025.81

Page 47

1. (1) $36.75 (2) $79.90 (3) $99.36

2. (1) $38.22 (2) $21.45 (3) $280.13 (4) $68.25
(5) $29.48 (6) $55.00 (7) $178.20 (8) $71.25
(9) $980.10 (10) $189.75

Page 49

1. (1) $4.39 (2) $26.21 (3) $26.08 (4) $3.90
(5) $5.96 (6) $3.60 (7) $2.55 (8) $17.93

Page 50

1. (1) $16.52 (2) $20.92 (3) $29.23 (4) $6.61
(5) $24.53 (6) $1.42

Page 51

1. (1) $240, $480 (2) $2700, $1800, $900 (3) $1950, $1350, $1200
(4) $1206.90, $1724.13, $2068.97
(5) $5850, $3900, $9750 (6) $6900, $4600, $5366.67, $6133.33

Page 52

1. (1) $13.90 (2) $544.40 (3) $93.25 (4) $180.24
(5) $88.76 (6) $258.10 (7) $143.40 (8) $95.38
(9) $120.10 (10) $77.63

Page 53

1. (1) $180., $169.20 (2) $1155., $1085.70
(3) $230., $216.20 (4) $617.50, $580.45
(5) $2136., $2007.84 (6) $1011.50, $950.81
(7) $114., $107.16 (8) $313.50, $294.69
(9) $1168., $1097.92 (10) $308., $289.52

2. $7.50

3. $13.20

Page 54

1. $15,521,087.00

2. (1) $1115.26 (2) $1467.56

3. (1) 37.1
51
183
30
6 1/9

(2) 109
84.4
6
55
22

(3) 9
28
3
6
25

(4) 33.3
81
7
5
24

4. (1) 1.1 23.23 1.61
1.86 9.72 1.14

(2) 4.1 8.91 5.1
3.96 1.56 5.4

Page 54 (cont'd)

4. (cont'd)

(3)	(4)
2.59	4.05
4.51	2.61
6.16	1.47
4.08	8.16
9.35	9.27
.7	.51

Page 55

1. (1) $82. (2) $195.75 (3) $278.64 (4) $191.40
(5) $378.20 (6) $408.80 (7) $221. (8) $465.30
(9) $150.10 (10) $662.50

2. (1) 37 (2) 48 (3) 40 (4) 51
(5) 40.5 (6) 29.5 (7) 48.3 (8) 41.9
(9) 33.1 (10) 27.5

Page 56

1. 23.5% 2. $554.30 3. $122.

4. Second--$29. 5. $72.60, $101.20, $19.80, $22.00, $26.40

6. 4.4

Page 57

1. 195,272,377 2. 120,421,534 3. 152,398,514 4. 153,955,239
5. 73,952,259 6. 55,364,712 7. 59,299,620 8. 75,892,073

UNIT 7--SIMPLE INTEREST

Page 58

1. (1) $15. (2) $180. (3) $36. (4) $7. (5) $39.
(6) $4.60 (7) $9.55 (8) $27.58 (9) $5.36 (10) $2.06

Page 59

1. (1) $3000. (2) $1500. (3) $1600. (4) $5100.

2. (1) 7 yrs. (2) 3 yrs. (3) 6 months (4) 3 yrs., 9 months

3. (1) 4% (2) 4% (3) 5% (4) $6\frac{1}{2}$%

Page 60

1. $3500 2. 3% 3. 3 years 4. $10,000.

5. $3\frac{1}{2}$ years 6. $614. 7. 146 days 8. $6\frac{1}{2}$%

Page 61

(1) Feb. 5 (2) Jan. 3 (3) Aug. 18 (4) Apr. 12
(5) Feb. 14 (6) Sept. 11 (7) June 14/57 (8) Dec. 28
(9) May 22 (10) Sept. 25

Page 62

1. (1) $2.71 (2) $1.90 (3) $2.31 (4) $.67 (5) $4.75
(6) $1.95 (7) $30.48 (8) $2.14 (9) $2.85 (10) $2.56

Page 63

(1) $2.44 (2) $1.51 (3) $2.68 (4) $53.79 (5) $4.96
(6) $6.43

Page 64

1. (1) $1.38 (2) $.93

Page 65

1. (1) $8.06 (2) $4.22 (3) $2.50 (4) $5.65 (5) $1.69
(6) $4.84

Page 66

(1) Illustration (2) $5.47 (3) $1.53 (4) $5.56 (5) $1.52

Page 67

1. (1) $984.71 (2) $718.60 (3) $446.97 (4) $295.02

Page 68

1. Proceeds: (1) $448.15 (2) $197.60 (3) $336.59
(4) $493.51 (5) $744.12 (6) $99.75
(7) $989.64 (8) $907.81 (9) $84.25
(10) $636.11

Page 69

1. (a) $516.97 (b) $517.23

Page 70

1. (1) $494.82 (2) $749.01 (3) $613.46 (4) $217.08
(5) $430.45 (6) $1213.69 (7) $301.01 (8) $69.17

Page 71

1. (1) $649.93 (2) $249.87 (3) $174.93 (4) $295.32

Page 72

1. $97.50
2. $144.79
3. 7.9%
4. $650., 21% app.
5. $14,286.
6. $1,064.05

Page 73

7. $1,002.08
8. $1,790.24
9. $19.51
10. $8.98
11. Nov. 1, 1955, $233.00; May 1, 1956, $227.50
Nov. 1, 1956, $222.00; May 1, 1957, $216.50
Nov. 1, 1957, $211.00; May 1, 1958, $205.50
12. $1,059.32

Page 74

1. (1) $49.02 (2) $192.50
2. Drill
3. Drill
4. 6,233.19
5. $940\frac{1}{4}$

UNIT 8--DOMESTIC AND FOREIGN EXCHANGE

Page 76

1. (1) $.10 (2) $.40 (3) $2.89 (4) $.56 (5) $.15
(6) $.64 (7) $.15 (8) $.15 (9) $4.50 (10) $.25
(11) $.84 (12) $5.00 (13) $.43 (14) $.22 (15) $.16

2. (1) $2,562.98 (2) $3,521.63

3. (1) $147.18 (2) $61.15 (3) $1,898.22 (4) $2,362.79
(5) $918.90 (6) $1,568.86 (7) $173.47 (8) $270.23

Page 77

1. (1) $4.72 (2) $13.24 (3) $1.22 (4) $5.27
(5) $3.46 (6) $3.51 (7) $77.96 (8) $8.18
(9) $352.94 (10) $219.36 (11) $52.95 (12) $240.10
(13) $19.91 (14) $69.75 (15) $1.17

Page 78

1. (1) $742.50 (2) $35.10 (3) $20.99 (4) $71.84
(5) $1,336.50 (6) $400.30 (7) $432.10 (8) $193.79
(9) $2.78 (10) $188.99

Page 79

1. (1) $155.44 (2) $171.57 (3) $5,463.66 (4) $315.19
(5) $88.58 (6) $155.91 (7) $868.49 (8) $16.93

2. (1) £40 (2) £100/10s (3) £162/15s (4) £20/10s
(5) £89/18s/7d (6) £2664/6s (7) £8/19s/2d (8) £27/18s/10d

Page 80

1. $42.61 2. The Toronto Apt., $2.37 3. $599.79

4. $4,937.50 5. $103.55 6. $980.45

7. $151.13 8. £177/18s/9d

Page 81

1. (1) £421/1s/3d (2) £1827/18s/5d (3) £1831/12s/1d
$1170.56 $5081.62 $5091.86

2. (1) $676.17, $652.50 (2) $2,665.92, $2,572.61

3. (1) £1057.065, $2,949.21 (2) £408.949, $1140.97

UNIT 9--REVENUE TAXES

Page 82

1. (1) $61.88 (2) $23.63 (3) $113.75 (4) $24.84
(5) $90.63 (6) $2187.50 (7) $945.00 (8) $1170.

2. (a) $1862.07 (b) 17.2%

3. (a) $13. (b) $85.80 (c) $44.20

Page 84

1. $49.92 2. $287.24 3. $80.95 4. $663.93

Page 85

1. $36.60 2. $67.55 3. $56.99 4. $52.33

5. $4704.94 6. $222.69 7. $1091.54 8. $146.02

Page 86

3. (1) $3092.14 (2) $1078.33

4. Invoice, $1117.50; Duty on Balls, $330.60; Baskets, $9.50; Sales Tax, $148.00. Total Duty and Tax, $488.10

5. Invoice, $490.32; Duty on Mitts and Gloves, $56.75; Duty on Shoes, $75.08; Sales Tax, $63.20; Total Duty and Tax, $195.03

Page 88

1. (1) $1000 (2) $2000 (3) $1500 (4) $2500 (5) $2150
(6) $1900, but if supported in a self-contained dwelling, $2500,
(7) $2950 (8) $2600 (9) $1650 (10) $2000

2. (1) $2550 (2) $2800 (3) $1900 (4) $1400 (5) $3040
(6) $2110

3. (Answers based on 3% provision) (1) $100 (2) $403
(3) $38 (4) $157.50 (5) $812.50 (6) $35 (7) $171
(8) $430.35

4. (Answers based on 1952 rates) (1) $143.38 (2) $42.37
(3) $1.85 (4) $198.46 (5) $237.58 (6) $51.62
(7) $140.97 (8) nil (9) $276.70 (10) $797.58

Page 89

5. (Answers based on 1952 rates but allowing medical expense over 3%)
(1) Bal. due, $7.58
(2) Bal. due, $8 (Assuming equivalent marital exemption of $1000)
(3) Refund, $.46 (4) Refund, $114.27 (5) Refund, $8.90
(6) Refund, $60.45

Page 90

1. (1) 5197.46 (2) 8607.97 (3) 7596.85 (4) 7520.79
(5) 6106.65

2. (1) 399.14 (2) 290.29

3. (1) 320.24 (2) 770.90

REVIEW ASSIGNMENTS - BOOK 3

UNIT 1 Page 95 - (1) $30,162.96 (2) 4298 (3) 193,609,107,711 (4) $1,524.37
(5) $226.31 (6) (a) $4,723.20 (b) $395.27

UNIT 2 Page 96 - (1) 56 17/24 (2) 11 25/28 (3) 3 15/32 (4) 1 11/58
(5) (a) 8 7/10 (b) 99 (6) 2612, 28, 72, 1288 lbs. resp.
(7) $13.78 (8) $10.47 (9) $814.90 (10) $23.78

UNIT 3 Page 97 - (1) drill (2) (a) $125 (b) 80¢ (c) $77.70 (d) $306
(3) (a) 25, (b) 9 1/11 (c) 2/3 (d) 11 1/9
(4) (a) $700 (b) $640 (c) $710 (d) $360 (5) $109.13
(6) $8.69 (7) Wages 21.9%, Rent 9.4%, Advertising 8.3%,
Taxes 8.8%, General 28.1%, Profit 23.5%

UNIT 4 Page 98 - (1) $254.02 (2) (a) 37½% (b) $2.00 (3) (a) 25% (b) 33 1/3%
(4) 11 1/9% (5) $39.38 (6) $4.00 (7) $30 (8) $4.80

UNIT 5 Page 99 - (1) $323.73 (2) $340 (3) $1.80 (4) (a) $132.30 (b) $4.90
(5) 45% of 3-yr. premium Note: In the text the amount of the coverage has been omitted. It should be $20,000 and the answer $54.
(6) $4.08 (7) (a) $135.67 (b) $128.83
(8) A-$1800, B-$1200, C-$3600

Page 100 - (1) $13.16 (2) $4.29 (3) $46.14 (4) $37.50 (5) $4,847
(6) $3,004 (7) (a) $357 (b) $335.58 (8) $76.95

UNIT 6 Page 101 - (1) $549, $534, $642 (2) $386.46 (3) 47.2 (4) $6.16
(5) 6.2/3 (6) $206,025

UNIT 7 Page 102 - (1) $51, $50.75, $50.50, $50.25 (2) $620 (3) 149 days
(4) $5\frac{1}{2}$% (5) (a) Sept. 4 (b) $505.18 (6) $590.06
(7) $11,889.53 (8) $1,002.11

Page 103 - (1) $5.97 (2) $14.74 (3) $7.17 (4) $2.32 (5) $15.71
(6) $359.03

UNIT 8 Page 104 - (1) $62.03, $206.31, $427.33 $2,186.18, $1,095.32, $175.23, $207.48, $131.78, $2,913.51, $494.72
(2) (a) $386 (b) $619.40 (c) $13.50 (d) $117.00
(3) 47,393 fr. (4) 3,937 Pesos (5) (a) 47-9-10 (b) 266-18-1
(6) (a) $14.90 (b) $226.61 (7) $29.43 (8) Can., $4.25

UNIT 9 Page 105 - (1) $6.90* (2) $40 (3) $8.99 (4) $382.80 (5) $302.69
(6) $400.87

* Problem should read "Is this a better price than that of $130. f.o.b. vendor's office, sales tax not included?

Book 4

BOOK 4

UNIT 1--FUNDAMENTAL OPERATIONS

Page 1

1. Proving totals, (1) $9,247.32 (2) $6,698.42
2. Proving balances (1) $ 725.58 (2) $ 266.61

Page 2

1.	(1)	13,125	(9)	22,275
	(2)	6,000	(10)	14,948
	(3)	73,600	(11)	21,384
	(4)	53,250	(12)	11,918
	(5)	32,000	(13)	31,185
	(6)	37,000	(14)	19,796
	(7)	24,000	(15)	32,175
	(8)	24,000	(16)	11,088
2.	(1)	437	(9)	288.16
	(2)	17.52	(10)	219
	(3)	290	(11)	97.667
	(4)	60	(12)	64.30
	(5)	12.89	(13)	1.5
	(6)	37.04	(14)	10.8
	(7)	158	(15)	8.60
	(8)	60.64	(16)	6.52

Page 3

1.	(1)	1 17/60	(2)	9 7/12	(3)	1/12
	(4)	5 5/6	(5)	$4\frac{1}{2}$	(6)	37 11/12
	(7)	7/50	(8)	114	(9)	3 143/146
	(10)	9	(11)	3/4	(12)	1 1/20
	(13)	2	(14)	4	(15)	2,500

Page 4

1. (1) 103.55 (2) 32.358 (3) 3.1125 (4) 3.408

2, 3, 4, 5, // Mental Calculations

Page 5

All mental calculations

Page 6 - Page 8

1.	3/32	7.	66 2/3%
2.	11/12	8.	4.2 cents
3.	1/48	9.	$11.20
4.	33 1/3%	10.	96
5.	50%	11.	50%
6.	$137.75	12.	36

Page 6 - Page 8 (cont'd)

13. 90
14. 1.75
15. 1 17/24
16. 19/200
17. $5.70
18. .75
19. 400%
20. 96
21. 66 2/3%
22. 46 7/8
23. .225
24. 75%
25. 5/9%
26. .2
27. $12\frac{1}{2}$%
28. 25%
29. 250%
30. 600%
31. 5.02%
32. .11
33. 91.44%
34. 45.45%
35. 22%
36. 40.47%
37. 3/8
38. 56.82%
39. 8.045
40. 7.41
41. 39.37%
42. 30.48
43. 83.32%

UNIT 2-- MISCELLANEOUS TOPICS

Page 9

1.

Averages	Medians
(1) 29.4	(1) 27
(2) 68.4	(2) 69
(3) 69.4	(3) 67
(4) 66.4	(4) 71
(5) 41.5	(5) 36

2. Average is 16.5 years

3. Average selling price is 36.4 cents

Page 10 - 11

(1) $\frac{4775 \times .12}{31} = \$18.48$ (2) $\frac{5835 \times .12}{30} = \$23.34$ (3) $\frac{2731 \times .12}{31} = \$10.57$

(2) $\frac{3941 \times .12}{31} = \$15.26$ (5) $\frac{3713 \times .12}{31} = \$14.37$

Pages 12 - 13

1. 15.17 cents; Higher depreciation, lower mileage per gallon, etc.

2.

CAR A	CAR B	CAR C	CAR D
14.85 cents	10.26 cents	13.88 cents	10.50 cents

Page 14

1.

(1)	$64.59	(5)	$62.59
(2)	$66.02	(6)	$60.98
(3)	$61.80	(7)	$58.40
(4)	$68.67	(8)	$64.50

2. Mental calculations

3.

(A)	3,666.50	(D)	380.53
(B)	1,247.44	(E)	497.83
(C)	659.49	(F)	1,823.96

4.

(A)	44.30%	$3,903.94	(D)	4.60%	$ 405.38
(B)	15.07%	$1,328.04	(E)	6.02%	$ 530.51
(C)	7.97%	$ 702.35	(F)	22.04%	$1,942.28

UNIT 3--MERCHANDISING

Page 15

Cash discount, $3.76

Page 16

1.

(1)	$114.31	(4)	$337.72
(2)	$179.87	(5)	$350.12
(3)	$274.46		

2.

(1)	36%	(4)	31.6%
(2)	40%	(5)	40.9375%
(3)	27.325%		

3. (1) $200 (2) 40%

Pages 17 - 19

1. self-proving
2. $80
3. 36.21%
4. $30
5. $29.25
6. $23.40; 20%
7. $578.62
8. 2%
9. (a) $14.08 (b) $12.80 profit

Page 20

1. Net Profit 1951, $11,850; 10% 1952 $8,250 5%
2. 1951 Cost of Goods Sold $5,564 65% 1952 Sales, $10,600

Pages 21 - 23

1. 33 1/3%
2. 16 2/3%
3. 81.818%
4. 33 1/3%
5. Men's knitted, $1.19
   Men's capeskin $1.40
   Men's canvas 47¢
   Women's knitted $1.11
   Women's suede $1.64
   Children's wool .67
6. $233.75
7. List Price $10.00
8. List Price $ 8.00
9. $75.00

Page 24

1.	(1)	$16.20	$20.00	(6)	$12.60	$20.00
	(2)	$ 5.76	$ 7.20	(7)	$ 6.72	$ 8.40
	(3)	33 1/3%	$12.00	(8)	$12\frac{1}{2}$%	10%
	(4)	$25.60	$50.00	(9)	$45.25	$52.92
	(5)	33 1/3%	40%	(10)	50%	$16.50
2.	(1)	$ 5.00	$ 7.50	(6)	$50.00	$38.00
	(2)	$ 4.80	$ 7.20	(7)	$15.75	25%
	(3)	$11.75	14.89%	(8)	10%	$ 9.00
	(4)	40%	33 1/3%	(9)	$11.88	$ 4.85
	(5)	$20.00	$18.36	(10)	$13.85	$19.79

Page 25

1. Proving total, 40,618.58

2. Self-proving exercise; proving total, 5,907.50

UNIT 4--SIMPLE INTEREST

Page 26

1.	(1)	11.275	(5)	.56
	(2)	24,533.33	(6)	.727
	(3)	.13	(7)	138.89
	(4)	.045	(8)	86.98

Pages 28 - 29

1.	(1)	$ 91.00	(5)	6%
	(2)	$ 5.63	(6)	$\frac{1}{4}$ yr. (92 days)
	(3)	$ 2.88	(7)	$324.34
	(4)	$283.89	(8)	$480.77

(9)
1 - Int. $2.76
2 - 220 days
3 - 6%
4 - Prin. $1,233.33
5 - Prin. $640.82
6 - Prin. $218.80
7 - Prin. $145.77
8 - to Dec. 13
9 - 5%
10 - Int. $6.08
11 - Prin. $698.55
12 - Prin. $633.33
13 - to Nov. 7
14 - Rate, 3%
15 - Prin. $1,049.80
16 - Prin. $489.15

Page 30

1. $479.26 2. $968.84 3. $99.00, $501.13, $1,068.86 4. $503.75

Pages 32 - 33

1. $1,717.41 2. $484.84 3. $122.54 4. $449.53

Page 34

Bank Discount--

1. (1) $9.27 (2) $10.36 (3) $2.98 (4) $18.35

Page 35

1. $448.37

2. (1) $373.27 - Proceeds
   (2) $938.91

Page 36

1. $500.84

2. (1) $449.04
   (2) $650.90
   (3) $374.49

Page 37

1. $495.18
2. $222.89
3. $125.30
4. $150.16

Page 39

1. $831.22
2. $847.07
3. (1) $ 709.92
   (2) $3,154.35
   (3) $ 164.22
4. $ 75.23
5. $ 804.07
6. $1,511.45
7. $ 240.37
8. $ 345.92
9. $ 300.42
10. $ 602.16

Pages 40 - 41

1. 20%
2. 12%
3. 24%
4. 480%
5. (1) 24%
   (2) 82%
   (3) 97%
   (4) 24%
   (5) 36.9%

Page 42

1. Proving total, 41,064.13
2. Proving total, 43,839.94

UNIT 5--REAL PROPERTY

Page 43

1. $256.25
2. 65¢
3. $10,500
4. $22.40
5. 85¢
6. $5,500
7. $52.65
8. 80¢
9. $6,000
10. 65¢
11. $131.25
12. $15,625
13. $1.30
14. $166.75

Page 44

1. $4,687.50
2. (1) $9,000
   (2) $9,500
   (3) $6,500
   (4) $16,740
   (5) $6,562.50

Page 45

(1) $10,080 (2) 32.54 mills (3) $350,000 (4) 47 mills
(5) $24,225 (6) $420,000 (7) 30.5 mills (8) $296.70

Pages 46 - 47

1. $147.00
2. $7,200
3. 1.0434 mills
4. 5 mills
5. Educational, $2,608,000; Interest, etc., $700,894.40; Hospital, $349,585.60; General, $3,061,520; Total, $6,720,000.
(1) $160,000,000 x .042 = $6,720,000.
(2) $73.35 (3) $240,000 (4) $\frac{1}{2}$ mill (5) $2.25

Pages 48 - 49

1. $71.90
2. $103.51
3. (1) $73.63 (2) $89.90 (3) $132.18 (4) $169.25 (5) $94.67

Pages 50 - 51

1. $4,064.17 2. $5,171.09 3. $3,097.73

Page 52

Balance owing Dec. 1/54, $4,967.04 (N.B. Payment on principal for Sept. 1/54 should be $6.55, not $6.56 as shown on the Worksheet. The balance owing on Sept. 1/54 should be $4,986.92, not $4,986.91). Balance owing Dec. 1/55, $4,765.80

Page 53

1. Proving total, $12,000.70
2. Proving total, $4,850.75 (If the half-cent is added and dropped alternately, the proving balance will be $4,850.70)

UNIT 6--PAYROLL

Pages 55 - 57

Total earnings on time-cards: No. 1, $63.53; No. 2, $85.83; No. 3, $91.16; No. 4, $87.72; No. 5, $94.50; No. 6, $100.94; No. 7, $84.19; No. 8, $91.00; No. 9, $78.40; No. 10, $90.75

Page 58

Totals: Earnings, $868.02; Vacation Pay, $17.36; Gross Wages, $885.38; Income Tax (based on Table 9 of Income Tax Deductions), $98.05; Unemployment Insurance, $5.40; Vacation Pay, $17.36; Total Deductions, $120.81; Take-Home-Pay, $764.57

Page 60

1. Proving totals, (1) $122,678.97 (2) $147,995.55
2. Total earnings, $696.40; Total take-home-pay, $554.65

UNIT 7--INCOME TAX RETURNS

Pages 61 - 62

Answers to these problems may vary from year to year according to changes in income tax regulations. Solutions are not difficult if the T1 Short Form of income tax return is followed.

Pages 63 - 66

1. $588. 2. $314.30
1. $827.25 (capital Cost Allowance is $1,714.75) 2. $16.00
1. $166.20 2. $528.50
1. Net income, $22,532. (The $6,000 salary must be deducted from the expenses) Taxable income, $19,482.

Page 67

Answers to these problems may vary from year to year according to changes in income tax regulations.

Page 68

Total Net Amount, $1,644.71

UNIT 8--STOCK TRANSACTIONS

Page 70

1. $806.25
2. $1,311.53
3. (1) $ 255.00 (6) $ 174.00
   (2) $ 918.00 (7) $ 639.50
   (3) $1,100.63 (8) $ 432.50
   (4) $ 564.00 (9) $ 196.75
   (5) $ 860.00 (10) $1,060.00

Page 71

1. $186.80
2. $1,626.00

Page 72

Net Proceeds: (1) $2,340.50 (2) $392.00 (3) $171.22
(4) $1,523.00 (5) $ 91.68 (6) $884.20
(7) $ 752.20 (8) $133.97 (9) $542.25
(10) $ 314.95

Page 73

1. 4.18%
2. 4.29%
3. (1) 5.37% (2) 5.3% (3) 7 2/3% (4) 5.35% (5) 5.71%

Page 74

1. $30,056.25
2. (a) 108 shares; $24.82 remainder to buyer; (b) $48.00 increase; (c) Yield of 6% stock, 5% (ignoring brokerage); yield of 8% stock, 4.57% (ignoring brokerage)
3. Yield of mining stock, 14% (annual rate); yield of 8% stock, 5.48%

Page 75

Balance due F. Foster, $844.26

Page 76

1. (1) Balance due D. Dunn, $3,042.19
   (2) Balance due F. Fox, $1,488.01

Page 77

1. (1) 85,661.08 (2) 76,243.69 (3) 67,805.77 (4) 69,565.51
   (5) 71,300.45 (6) 77,264.66

2. Total Par Value of Stock, $467,800.00; Total Dividends, $116,950.00

UNIT 9--COMPOUND INTEREST

Page 78

1. $303.88
2. $206.07

Page 79

1. (1) $5,197.32 (2) $858.05 (3) $346.36 (4) $2,182.88

Page 80

1. (1) $3,069.57 (2) $547.66 (3) $7,894.09 (4) $1,200.00

Page 81

1. Amount: (1) $8,658.38 (2) $8,705.12 (3) $ 626.01
(4) $ 481.29 (5) $1,073.50 (6) $3,640.89
(7) $3,594.84 (8) $5,442.05 (9) $5,418.33
(10) $2,155.03

2. Present Value: (1) $ 928.09 (2) $1,462.72 (3) $1,601.72
(4) $2,215.39 (5) $1,803.81 (6) $3,015.33
(7) $5,846.79 (8) $5,902.31 (9) $2,611.65
(10) $7,914.68

Page 83

1. (1) $3,144.47 (2) $20,152.78 (3) $11,637.99 (4) $22,538.71

Pages 84 - 85

1. $ 3,301.70
2. $25,140.50
3. $ 2,715.38
4. $ 9,578.44
5. $ 2,144.60

6. (1) $ 5,517.84 (2) $ 4,982.91
(3) $ 4,685.52 (4) $10,338.65
(5) $ 7,557.76 (6) $13,029.50
(7) $ 3,994.65 (8) $ 7,384.20
(9) $ 4,982.53 (10) $16,178.31
(11) $17,340.60

Pages 86 - 87

1. $ 34.87
2. $ 63.60
3. $ 202.65
4. $ 302.43
5. $ 808.29
6. $13,713.93

7. (1) $186.08 (2) $715.74
(3) $424.50 (4) $261.91
(5) $378.39 (6) $304.68
(7) $400.12 (8) $495.65
(9) $744.31 (10) $200.69

Pages 88 - 89

1. $ 6,494.21
2. $11,118.38
3. $15,325.49
4. $ 3,120.68

5. (1) $ 1,544.35 (2) $ 4,632.74
(3) $ 3,509.85 (4) $ 7,320.36
(5) $ 9,969.77 (6) $10,329.53
(7) $12,561.11 (8) $ 7,415.31
(9) $ 8,529.39 (10) $ 2,032.55

Page 90

1. (a) 104,544.84 (b) 75,900.66 (c) 76,357.55 (d) 82,907.83
(f) 85,805.56 (g) 83,419.74

2. Proving total, $9,980.02

REVIEW ASSIGNMENTS - BOOK 4

UNIT 1 Page 91

1. (1) 13400 (2) 23265 (3) 170 (4) 21.12

2. (1) 1 (2) 2/3 (3) 650 (4) 850 (5) 140% (6) 125
(7) 75 (8) 2.2 gal. (9) 1640.42 yds. (10) 907.2 kilograms

UNIT 2 Page 92

1. Average = .68, Median = 65

2. $9.23

3. 15.99 cents

UNIT 3 Page 93

1. 25%
2. 30.10
3. $160
4. 25%
5. $26.14
6. $22.80

UNIT 4 Page 94

1. $90.75
2. $37.20
3. 6%
4. $375
5. 3 years
6. 146 days
7. $850
8. $99.51
9. $384.85
10. $1002.71

UNIT 4 Page 95

1. $206.40

2. $984.38

3. $746.42

UNIT 4 Page 96

1. $249.89

2. $99.98

3. 15.45%

4. 14.92%

UNIT 5 Page 97

1. $18000

2. A - .90; B - .85 $15,000 has lesser rate by 5 cents per $100.

3. $50,000

4. $45,000

5. 57.5 mills

6. Assessment City X = $6,500
   " City Y = 5,200

7. 3 mills

UNIT 5 Page 98

1. Investment at 6% yields $750
   Net income from rental $606.50

2. $4,217,13

UNITS 6 and 7 Page 99

1. $87.41

2. $2576

3. $764.40

UNIT 8 Page 100

1. (a) 105 shares (b) Increase of $45 (c) 5.56% and 6.17%

2. The account has a credit balance of $2089.54; i.e., A has a profit of $89.54 on the transaction.

UNIT 9 Page 101

1. $255.36
2. $256.37
3. $803.54
4. $500
5. $491.93
6. $1567.05

UNIT 9 Page 102

1. $6613.19 . 2. $6943.85 3. $859.26 4. $810.62 5. $7360.09

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